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Richard P. Krasnow
Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
	:
	:
-----X	

**NOTICE OF HEARING REGARDING
APPLICATION OF THE DEBTORS PURSUANT TO SECTIONS
327(e) AND 328(a) OF THE BANKRUPTCY CODE AND RULE 2014
OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE FOR
AUTHORIZATION TO EMPLOY AND RETAIN JONES DAY AS SPECIAL
COUNSEL TO THE DEBTORS, NUNC PRO TUNC TO THE ENGAGEMENT DATES**

PLEASE TAKE NOTICE that a hearing on the annexed application
(the "Application") of Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the
above-referenced chapter 11 cases (together, the "Debtors"), pursuant to sections 327(e) and
328(a) of the Bankruptcy Code for authorization to employ Jones Day as special counsel, *nunc
pro tunc* to the Engagement Dates, all as more fully described in the Application, will be held
before the Honorable James M. Peck, United States Bankruptcy Judge, at the United States
Bankruptcy Court, Alexander Hamilton Customs House, Courtroom 601, One Bowling Green,

New York, New York 10004 (the "Bankruptcy Court") on **February 25, 2009 at 10:00 a.m. (Prevailing Eastern Time)** or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application shall be in writing, shall conform to the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and the Local Rules of the Bankruptcy Court for the Southern District of New York, shall set forth the name of the objecting party, the basis for the objection and the specific grounds thereof, shall be filed with the Bankruptcy Court electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's case filing system and by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with two hard copies delivered directly to Chambers), and shall be served upon: (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, Attn: Richard P. Krasnow, Esq., Lori R. Fife, Esq., Shai Y. Waisman, Esq., and Jacqueline Marcus, Esq., attorneys for the Debtors; (iii) the Office of the United States Trustee for the Southern District of New York (the "U.S. Trustee"), 33 Whitehall Street, 21st Floor, New York, New York 10004 Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.; (iv) Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005, Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq., attorneys for the Official Committee of Unsecured Creditors appointed in these cases; and (v) Jones Day, 222 E. 41st St., New York, New York 10017, Attn: Richard H. Engman, Esq. and Ross S. Barr, Esq., so as to

be received no later than **February 20, 2009 at 4:00 p.m. (Prevailing Eastern Time)** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that if an objection to the Application is not received by the Objection Deadline, the relief requested shall be deemed unopposed, and the Bankruptcy Court may enter an order granting the relief sought without a hearing.

PLEASE TAKE FURTHER NOTICE that objecting parties are required to attend the Hearing, and failure to appear may result in relief being granted or denied upon default.

Dated: February 4, 2009
New York, New York

/s/ Richard P. Krasnow
Richard P. Krasnow, Esq.

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Attorneys for the Debtor
And Debtor in Possession

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**UNITED STATES BANKRUPTCY COURT
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In re	: Chapter 11 Case No.
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Debtors.	: (Jointly Administered)
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**APPLICATION OF THE DEBTORS
PURSUANT TO SECTIONS 327(e) AND 328(a) OF
THE BANKRUPTCY CODE AND RULE 2014 OF THE
FEDERAL RULES OF BANKRUPTCY PROCEDURE FOR
AUTHORIZATION TO EMPLOY AND RETAIN JONES DAY AS SPECIAL
COUNSEL TO THE DEBTORS, *NUNC PRO TUNC* TO THE ENGAGEMENT DATES**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the "Debtors" and, collectively with their non-debtor affiliates, "Lehman"), file this Application to employ Jones Day as special counsel and respectfully represent:

Background

1. Commencing on September 15, 2008 and periodically thereafter (as applicable, the "Commencement Date"), LBHI and certain of its subsidiaries commenced with

this Court voluntary cases under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On September 17, 2008, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed a statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

3. On September 19, 2008, a proceeding was commenced under the Securities Investor Protection Act of 1970 (“SIPA”) with respect to Lehman Brothers Inc. (“LBI”). A trustee appointed under SIPA is administering LBI’s estate. On January 19, 2009, the U.S. Trustee appointed an examiner (the “Examiner”) and on January 20, 2009, the Court approved the U.S. Trustee’s appointment of the Examiner.

Jurisdiction

4. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Lehman’s Business

5. Prior to the events leading up to these chapter 11 cases, Lehman was the fourth largest investment bank in the United States. For more than 150 years, Lehman has been a leader in the global financial markets by serving the financial needs of corporations, governmental units, institutional clients and individuals worldwide.

6. Additional information regarding the Debtors’ businesses, capital structures, and the circumstances leading to the commencement of these chapter 11 cases is

contained in the Affidavit of Ian T. Lowitt Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York in Support of First-Day Motions and Applications, filed on September 15, 2008 [Docket No. 2].

Relief Requested

7. By this Application, the Debtors request entry of an order, pursuant to sections 327(e) and 328(a) of the Bankruptcy Code, Rule 2014(a) of the Bankruptcy Rules, and Rule 2014-1 of the Local Bankruptcy Rules for the Southern District of New York (the "Local Rules"), authorizing the employment of Jones Day as special counsel for the Debtors, effective *nunc pro tunc* to the various dates of engagement of Jones Day by the Debtors described below (collectively, the "Engagement Dates") with respect to the following matters (collectively, the "Representative Matters"): (i) commencing on or around November 6, 2008, assisting LBHI in relation to any issues arising in the Asia Pacific region — principally, in Hong Kong, the Philippines, Taiwan, Japan and Australia — as a consequence of the Debtors' chapter 11 cases in the United States, including anticipated litigation, securities, insolvency, commercial, real estate and any and all other related issues with respect to, among other matters, (a) representing LBHI and other Lehman entities in meetings with the provisional liquidators of the local Lehman entities in Hong Kong; (b) assisting LBHI and other Lehman entities with regard to issues arising with a joint venture ("JV") in the Philippines; (c) appearing at the Hong Kong Court upon the applications of various third parties to place the local Hong Kong-based Lehman entities into liquidation on behalf of LBHI as an interested party/ultimate shareholder/creditor; (d) providing ad hoc advice to LBHI in relation to insolvency issues arising in Hong Kong from time to time; and (e) advising and representing Lehman before the Securities and Futures Commission in Hong Kong in relation to their inquiry regarding the so-called Lehman Minibonds;

(ii) commencing on or around November 7, 2008, assisting and advising LBHI with respect to the insolvency proceedings of Lehman Brothers Australia Holdings Pty Limited ("LBHA") (a non-debtor subsidiary of LBHI) in Australia; (iii) commencing on or around November 18, 2008, assisting LBHI and other United States-based Lehman entities in Japan in asserting claims in the Japanese Civil Rehabilitation proceedings of Lehman Brothers Japan KK, Lehman Brothers Commercial Mortgage KK and Sunrise Finance KK; (iv) commencing on or around November 18, 2008, advising LBHI in connection with claims which may be asserted against it relating to Lehman Brothers Japan Holdings KK; (v) commencing on or around November 6, 2008 advising Lehman with respect to distressed debt transactions in Taiwan, China, the Philippines and Thailand, and its acquisition and financing of real estate assets in Taiwan; and (vi) commencing on or around November 6, 2008, representing certain Lehman entities through various third parties in the sale of their Sunrise Project and the changes to their corporate registrations required by the departure of the members of the Boards of their operating companies to Nomura; and (vii) commencing on or around October 24, 2008, continuing the representation of LBHI in litigation pending in the United States Bankruptcy Court of the Northern District of California, entitled *Aron Oliner and Lehman Brothers Holdings Inc. v. John Kontrabecki*, and related bankruptcy cases (the "Kontrabecki Matters").

8. Furthermore, the Debtors request that Jones Day's retention be made effective *nunc pro tunc* to the Engagement Dates to allow the Firm to be compensated for work performed on behalf of the Debtors on or after October 24, 2008, but prior to the submission of this Application. Jones Day was under time pressure to continue rendering services, including numerous court-imposed filing deadlines, as well as addressing issues arising in the Asia Pacific region that needed immediate attention. Therefore, the Debtors submit that the highly complex

and extraordinary circumstances of these chapter 11 cases warrant retroactive approval, particularly since Jones Day provided necessary services to the Debtors and such services are of value to the estate and all parties in interest. *See In re Hasset, Ltd.*, 283 B.R. 376, 379 (Bankr. E.D.N.Y. 2002) (approving *nunc pro tunc* retention application and recognizing that “*nunc pro tunc* applications are disfavored in this Circuit, *see In re Hazen Agricultural Products Service, Inc.*, 109 B.R. 602 (Bankr. W.D.N.Y. 1990), but have been permitted when the attorney performs services of ‘value’ to the estate”); *see also In re Jarvis*, 53 F.3d 416 (1st Cir. 1995) (finding that a bankruptcy court may grant *post facto* application if employment meets statutory requirements and delay results from extraordinary circumstances); *In re Arkansas Co. Inc.*, 798 F.2d. 645 (3d Cir. 1986) (opining that bankruptcy courts have discretion in extraordinary circumstances to retroactively approve a professional’s employment); *In re Triangle Chems. Inc.*, 697 F.2d 1280 (5th Cir. 1983) (holding that a bankruptcy court has discretion, as a court of equity, to consider whether such approval of employment should be granted *nunc pro tunc*).

Basis for Relief

9. The Debtors' knowledge, information, and belief regarding the matters set forth in this Application are based on and made in reliance upon the Declaration of Simon Powell (the "Powell Declaration"), sworn to on February 4, 2009, a copy of which is attached as Exhibit A.

10. The retention of Jones Day under the terms described herein is appropriate under Bankruptcy Code sections 327(e), 328(a) and 1107(b). Section 327(e) provides for the appointment of special counsel where the proposed counsel does not possess any interest materially adverse to the debtor with regard to the matter(s) that will be handled by counsel. Section 327(e) provides:

The trustee, with the court's approval, may employ, for a specified special purpose, other than to represent the trustee in conducting the case, an attorney that has represented the debtor, if in the best interest of the estate, and if such attorney does not represent or hold any interest adverse to the debtor or to the estate with respect to the matter on which such attorney is to be employed.

11 U.S.C. § 327(e). Moreover, section 1107(b) provides that "a person is not disqualified for employment under section 327 of this title by a debtor in possession solely because of such person's employment by or representation of the debtor before the commencement of the case."

11 U.S.C. § 1107(b).

11. Accordingly, section 327(e) of the Bankruptcy Code authorizes the retention of counsel who previously represented a debtor prepetition provided that: (a) the appointment is in the best interest of the debtor's estate; (b) counsel does not hold an interest adverse to the estate with respect to the matter for which counsel is to be employed; and (c) the specified special purpose for which counsel is being retained does not rise to the level of conducting the bankruptcy case for the debtor in possession. *See In re DeVlieg, Inc.*, 174 B.R. 497 (N.D. Ill. 1994). *See In re AroChem Corp.*, 176 F.3d 610, 622 (2d Cir. 1999) (noting that "where the interest of the special counsel and the interest of the estate are identical *with respect to the matter for which special counsel is retained*, there is no conflict and the representation can stand") (emphasis in original). As explained more fully below, the Debtors submit that each of these factors is satisfied with respect to Jones Day and, therefore, its retention should be approved under section 327(e) of the Bankruptcy Code.

The Employment and Retention of Jones Day is in the Best Interests of the Estates

12. The Debtors' decision to retain Jones Day is based on several factors: (a) Jones Day is well qualified to act as special counsel in the Representative Matters for which it has been asked to provide legal counsel; (b) prior to the Commencement Date, Jones Day

actively represented the Debtors and their affiliates with regard to various matters, including most of the Representative Matters, for which the Debtors need postpetition counsel; and (c) the Debtors believe that representation by Jones Day in such matters, subsequent to the Commencement Date was, and is, in the best interest of the estates.

13. Here, the Debtors selected Jones Day as special counsel with respect to the Representative Matters described above. As described in the Powell Declaration, Jones Day has extensive knowledge and experience with each of these kinds of matters. With more than 2,400 lawyers in 31 offices around the world, Jones Day is one of the largest law firms in the world. Jones Day has substantial experience in virtually all aspects of the law that may arise in its representation of the Debtors in these chapter 11 cases, including, among others, insolvency, corporate, finance, litigation, real estate and securities issues. Using that experience, Jones Day acts as principal outside counsel to, or provides significant legal representation for, more than half of the *Fortune* 500 companies.

14. Furthermore, as set forth in the Powell Declaration, Jones Day has represented various Lehman entities in the United States, the Asia Pacific Rim and Australia with respect to various litigation, securities, insolvency, commercial, real estate other matters, including certain of the Representative Matters, for several years. Furthermore, Jones Day has represented certain Lehman entities since 2002 on more than one hundred distressed debt transactions in Taiwan, China, the Philippines and Thailand. Over the course of its representation of the Debtors, Jones Day has become familiar with the Debtors' business operations, as well as the Representative Matters described in this Application. Although several matters on which Jones Day represents the Debtors have largely concluded, if any additional needs arise in those matters Jones Day will be well qualified to represent the Debtors' interests

due to its longstanding relationship with the Debtors. The Debtors believe that the employment of Jones Day as special counsel for the Debtors will enable the Debtors to avoid the unnecessary expense otherwise attendant to having another law firm familiarize itself with the matters described above. For these reasons, the Debtors submit that the employment of Jones Day is in the best interests of the Debtors, their estates and their creditors.

**Jones Day Holds No Interest Adverse to the Debtors
or the Debtors' Estates With Respect to the Representative Matters**

15. To the best of the Debtors' knowledge, and except as may be set forth in the Powell Declaration, Jones Day does not represent or hold any interest adverse to the Debtors or their estates with respect to the matters as to which Jones Day is to be employed. *See In re AroChem*, 176 F.3d at 622 (emphasizing that, under section 327(e) of the Bankruptcy Code, potential conflicts must be evaluated only with respect to the scope of the proposed retention). The Debtors have been informed that Jones Day will conduct an ongoing review of its files to ensure that no disqualifying circumstances arise and, if any new relevant facts or relationships are discovered, Jones Day will supplement its disclosure to the Court.

16. Jones Day has informed the Debtors that it is owed approximately \$1.8 million in unpaid fees and expenses from the Debtors as of the Commencement Date for services rendered by Jones Day unrelated to these chapter 11 cases. Jones Day has not received payment of any of these outstanding amounts. Jones Day is, therefore, a prepetition creditor of the Debtors.¹ However, Jones Day's status as a prepetition creditor of the Debtors should not be an impediment to its retention by LBHI under section 327(e) of the Bankruptcy Code. COLLIER ON BANKRUPTCY, ¶ 327.04[9][d] at 327-63-64 (15th ed. 2008) ("the disinterested test of section

¹ Jones Day is also owed amounts by certain non-debtor Lehman entities for services rendered to those entities. Jones Day anticipates that it will receive payment from those entities for such services.

327(a) does not apply to section 327(e) because the attorney may, in fact, be a creditor of the debtor for fees related to such prepetition representation of the debtor"); *see also* 11 U.S.C. § 1107(b); *In re DeVlieg, Inc.*, 174 B.R. at 503 (holding that proposed attorney due outstanding prepetition fees did not hold interest adverse to the debtor or its estate for the matters for which it was to be retained under the "more relaxed conflict-of-interest standard" of section 327(e)).

17. Based on the foregoing and the disclosures set forth in the Powell Declaration, the Debtors submit that Jones Day does not hold or represent any interest adverse to the Debtors or the Debtors' estates with respect to the matters on which Jones Day is to be employed.

Jones Day will not Conduct the Debtors' Bankruptcy Case

18. By separate applications, the Debtors have sought the Court's approval to retain and employ Weil, Gotshal & Manges LLP as the Debtors' general bankruptcy counsel, and Curtis, Mallet-Prevost, Colt & Mosle LLP as conflicts counsel. By contrast, Jones Day's postpetition work is comprised substantially of the Representative Matters. None of these matters involves the conduct of the bankruptcy cases themselves.² Additionally, because Jones Day is not serving as the Debtors' bankruptcy counsel, the Debtors believe that Jones Day has not rendered "services . . . in contemplation of, or in connection with the case" within the meaning of section 329(a) of the Bankruptcy Code. Accordingly, the services rendered and functions to be performed by Jones Day will not be duplicative of any bankruptcy-related work performed by other law firms retained by the Debtors. Furthermore, Jones Day will coordinate with the Debtors' other professionals to ensure that its services are, to the maximum extent

² Although none of the Representative Matters involve the conduct of these chapter 11 cases themselves, some of the services to be provided to the Debtors by Jones Day in the Asia Pacific region involve analyzing the *impact* of the Debtors' chapter 11 cases in the United States on Lehman, including certain of the Debtors, and such entities' businesses, in the Asia Pacific region.

possible, complimentary to other professionals' services.

Professional Compensation

19. The Debtors understand that Jones Day intends to apply separately to the Court for allowances of compensation and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and all orders of this Court governing professional services performed and expenses incurred after the Commencement Date. To that end, Jones Day has agreed to submit applications for interim and/or final allowances of compensation pursuant to sections 330 and 331 of the Bankruptcy Code and the rules and orders of this Court.

20. Jones Day has further informed the Debtors that the current hourly billing rates for Jones Day professionals expected to spend significant time on the Representative Matters range from \$575 to \$900 for partners, \$525 to \$550 for counsel, \$200 to \$475 for associates, and \$190 to \$225 for paralegals.³ The Debtors respectfully submit that such rates are reasonable and comparable to the rates other firms charge for similar services. For services rendered by Jones Day in these cases, the Debtors, subject to the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, all guidelines promulgated by the U.S. Trustee, and orders of the Court, propose to pay Jones Day its customary hourly rates that are in effect from time to time, as set forth in the Powell Declaration.

The Relief Requested is Appropriate

21. Based on the foregoing, the Debtors submit that the relief requested is necessary and appropriate, is in the best interests of their estates and creditors, and should be granted in all respects.

³ Such hourly rates may change from time to time in accordance with Jones Day's established billing practices and procedures.

Notice

22. The Debtors have served notice of this Motion in accordance with the procedures set forth in the order entered on September 22, 2008 governing case management and administrative procedures for these cases [Docket No. 285] on (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; and (vi) all parties who have requested notice in these chapter 11 cases. The Debtors submit that no other or further notice need be provided.

23. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as it deems just and proper.

Dated: February 4, 2009
New York, New York

/s/ Richard P. Krasnow
Richard P. Krasnow

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
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Attorneys for Debtors
and Debtors in Possession

Exhibit A

Powell Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
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LEHMAN BROTHERS HOLDINGS INC., et al.,	:
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Debtors.	:
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Chapter 11 Case No.
08-13555 (JMP)
(Jointly Administered)

**DECLARATION OF SIMON POWELL IN SUPPORT OF THE
APPLICATION OF THE DEBTORS PURSUANT TO SECTIONS
327(e) AND 328(a) OF THE BANKRUPTCY CODE AND RULE 2014
OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE FOR
AUTHORIZATION TO EMPLOY AND RETAIN JONES DAY AS SPECIAL
COUNSEL TO THE DEBTORS, NUNC PRO TUNC TO THE ENGAGEMENT DATES**

Pursuant to sections 327, 328 and 329 of the Bankruptcy Code, Bankruptcy Rules
2014(a) and 2016(b) and 28 U.S.C. § 1746, Simon Powell declares:

1. I am a partner of the firm of Jones Day, 29th Floor, Edinburgh Tower, The
Landmark, 15 Queen's Road Central, Hong Kong, and am admitted to practice law in England
and Wales, New South Wales (Australia), Hong Kong, and New York, and in the Federal Court
of Australia.

2. I submit this Declaration in support of the application dated February 4,
2009 (the "Application")¹ filed by Lehman Brothers Holdings Inc. ("LBHI") seeking
authorization to employ Jones Day as special counsel to LBHI with respect to the Representative
Matters *nunc pro tunc* to the Engagement Dates, as described in greater detail below and in the
Application, and to provide the disclosures required under Bankruptcy Rules 2014(a) and
2016(b). All facts set forth below in this Declaration are based upon information from, and

¹ Any capitalized term not defined herein shall have the meaning given to it in the Application.

discussions I or other Jones Day personnel reporting to me have had with, certain of my colleagues and the attorney at Jones Day responsible for conflicts matters. The facts below are also based on a review of the list provided to Jones Day by Weil, Gotshal & Manges LLP ("WGM"), the Debtors' general bankruptcy counsel, on December 4, 2008 (as updated by WGM on January 2, 2009, the "Conflicts Checklist"), a copy of which is attached as Schedule 1 hereto, setting forth certain of the creditors and other parties in interest (collectively, the "Interested Parties") of LBHI and its affiliated debtors and debtors in possession in the above-referenced chapter 11 cases (together, the "Debtors") performed by the persons within Jones Day responsible for maintaining records of our representations, with the assistance of attorneys at Jones Day. Based on the foregoing, if I were called upon to testify, I could and would testify competently to the facts set forth herein. I am authorized to submit this Declaration on behalf of Jones Day.

Services Performed by Jones Day

3. LBHI seeks to retain Jones Day as special counsel to LBHI pursuant to section 327(e) of the Bankruptcy Code, *nunc pro tunc* to the Engagement Dates, to perform legal services in connection with the Representative Matters set forth below and in the Application.

4. Jones Day has extensive knowledge and experience in representing the Debtors and other Lehman non-debtor affiliates in various matters, including matters that are the subject of the Application as further described therein and below. With more than 2,400 lawyers in 31 offices around the world, Jones Day is one of the largest law firms in the world. Jones Day has substantial experience in virtually all aspects of the law that may arise in its representation of the Debtors in these chapter 11 cases, including, among others, insolvency, corporate, finance, litigation, real estate and securities issues. Using that experience, Jones Day acts as principal

outside counsel to, or provides significant legal representation for, more than half of the *Fortune* 500 companies.

5. Jones Day has represented various Lehman entities in the United States, the Asia Pacific Rim and Australia with respect to various litigation, securities, insolvency, commercial, real estate other matters, including the Representative Matters, for several years. Furthermore, Jones Day has represented various Lehman entities since 2002 on more than one hundred distressed debt transactions in Taiwan, China, the Philippines and Thailand. Over the course of its representation of the Debtors, Jones Day has become familiar with the Debtors' business operations, as well as the Representative Matters described in the Application. Jones Day partner Peter Benvenuti, who joined the Firm in October 2008 following the dissolution of his prior firm, Heller Ehrman LLP, has represented LBHI as a creditor and plaintiff since 2002 in the ongoing Kontrabecki Matters pending in the United States Bankruptcy Court for the Northern District of California, and the retention of Jones Day will permit the Debtors to benefit from Mr. Benvenuti's continuing involvement in those matters. Although several matters on which Jones Day represents the Debtors have largely concluded, if any additional needs arise in those matters Jones Day will be well qualified to represent the Debtors' interests due to its longstanding relationship with the Debtors. Accordingly, I believe that Jones Day is both well qualified and uniquely able to provide the services described below and that its retention would be in the best interest of the Debtors' estates, its creditors and other parties in interest.

6. After the Commencement Date, at the Debtors' request, Jones Day assisted LBHI and other Lehman entities in connection with the Representative Matters. Pursuant to the Application, the Debtors request *nunc pro tunc* approval of the fees and expenses incurred by

Jones Day in the provision of services in connection with such matters as of the Engagement Dates.

7. WGM will represent the Debtors in connection with the financial restructuring of the Debtors and bankruptcy-specific issues. Because Jones Day is not serving as the Debtors' bankruptcy counsel, it is my view that Jones Day has not rendered "services . . . in contemplation of, or in connection with the case" within the meaning of section 329(a) of the Bankruptcy Code. Jones Day's postpetition work hereafter will be comprised of continuing to represent LBHI and other Lehman entities in connection with the Representative Matters. None of such matters involves the conduct of the bankruptcy cases themselves.² Accordingly, the services rendered and functions to be performed by Jones Day will not be duplicative of any bankruptcy-related work performed by WGM or any other law firms retained by the Debtors. As a result of the foregoing, I believe that Jones Day is qualified to represent the Debtors as special counsel pursuant to section 327(e) of the Bankruptcy Code.

"Connections" of Jones Day

8. To check and clear potential conflicts of interest in these cases, as well as to determine all "connections"³ to the Debtors, their creditors, other parties in interest, their respective attorneys and accountants, the U.S. Trustee or any person employed by the U.S.

Trustee, Jones Day researched its client database for the past two years to determine whether it

² Although none of the Representative Matters involve the conduct of these chapter 11 cases, some of the services to be provided to the Debtors by Jones Day in the Asia Pacific region involve analyzing the *impact* of the Debtors' chapter 11 cases in the United States on Lehman, including certain of the Debtors, and such entities' businesses, in the Asia Pacific region.

³ To the best of my knowledge, neither the term "connection" as used in Bankruptcy Rule 2014 nor the proper scope of a professional's search for "connections" has been completely defined, and I am therefore required to exercise some degree of professional judgment in applying that term to the facts of which I am aware, as well as in defining the scope of how to search for such facts. Out of an abundance of caution, I may be disclosing items that are not, in my judgment, disqualifying or problematic under either the Bankruptcy Code or applicable standards of professional ethics.

had any relationships with the Interested Parties. To the extent that Jones Day's research of its relationships with the Interested Parties indicates that Jones Day has represented in the past two years, or currently represents, any of these entities, the identities of these entities and such entities' relationship to the Debtors and connection to Jones Day are set forth below and in Schedule 2 hereto.

9. To the best of my knowledge and belief, insofar as I have been able to ascertain after reasonable inquiry, neither I, nor Jones Day, nor any partner or associate thereof, has any connection with the Debtors, their creditors, the U.S. Trustee or any other parties with an actual or potential interest in these chapter 11 cases or their respective attorneys or accountants, except as set forth below and in Schedule 2 hereto.

10. Further, to the best of my knowledge, Jones Day does not represent or hold any interest adverse to the Debtors or the Debtors' estates with respect to the Representative Matters.

11. The Debtors are a large global enterprise with thousands of parties in interest. Jones Day is one of the largest law firms in the world and (a) may from time to time have represented, (b) may currently represent, and (c) may in the future represent many entities that are parties in interest in these cases in matters unrelated to the Debtors.

12. I understand that the Debtors will retain various professionals during the pendency of these cases to aid in the prosecution of the Debtors' chapter 11 cases. I have been advised that the Debtors have retained, among others, the following professionals: WGM, as general bankruptcy counsel, Curtis, Mallet-Prevost, Colt & Mosle LLP as conflicts counsel and Alvarez & Marsal North America, LLC, as restructuring advisor. Over the past years, attorneys at Jones Day have worked with certain of these professionals on various matters, representing

either the same parties, parties with similar interests or parties with adverse interests. In addition, certain of these firms may have been clients of Jones Day.

13. In addition, during the course of the Debtors' chapter 11 cases, the Debtors may retain additional or different professionals, not all of which are or can currently be identified. Further, the Conflicts Checklist does not disclose the identities of all of the various professionals that have been retained, or are being considered for retention by the various parties in interest. Therefore, we are unable to determine if Jones Day has a client or other relationship with such as yet unidentified advisors or their affiliates. However, we believe it likely that many of the professionals who may appear in these cases are trustees, witnesses, advisors or counsel, as the case may be, in transactions or cases in which Jones Day also represents a client. Jones Day may retain various such professionals or affiliates thereof to provide forensic, litigation support and financial advisory services to Jones Day or Jones Day's clients in a variety of past, present or future engagements. Current employees at Jones Day may be former employees of, or related to employees of, one or more of the other professionals in this case. In addition, attorneys at Jones Day belong to professional organizations to which other professionals who may appear in these cases may also belong.

14. In addition, Jones Day has historically been, with the consent of the Debtors, and may continue to be, adverse to the Debtors and their affiliates in a variety of matters, including, without limitation, (i) the representation of corporate borrowers or lenders (including agents for lenders) in transactions in which LBHI or one of its affiliates has acted as a lender or agent to the lenders, (ii) the representation of issuers in connection with offerings in which LBHI or one of its affiliates acted as underwriter, (iii) the representation of parties with respect to securities contracts for which LBHI or one of its affiliates acted as counterparty and

(iv) the representation of debtors in chapter 11 cases in which LBHI or one of its affiliates is a creditor. A list of clients Jones Day currently represents with connections to the Debtors in the types of matters set forth above is attached as Schedule 2. Jones Day expects to continue to represent the clients set forth in Schedule 2 in their current matters within the limits of section 327(e) of the Bankruptcy Code. From time to time, Jones Day has advised, and may continue to advise, certain of these clients as to the impact of the Debtors' cases on the matters and transactions for which those clients had previously retained Jones Day.

15. Jones Day also may represent from time to time other clients that are co-defendants with one or more of the Debtors, but I do not believe that there is any adversity between such co-defendants and the Debtors.

16. In addition, Jones Day may have represented, may currently represent, or may in the future represent, a borrower, issuer of securities, financial advisor, underwriter of securities, lead bank or other client in financing transactions, merger and acquisition transactions, litigation or arbitration matters, bankruptcy matters or other matters unrelated to these cases in which one or more parties in interest (or an affiliate) or a professional involved in these cases, including, but not limited to those listed on the Conflict Checklist, happens to be involved, although not as Jones Day's client.

17. Jones Day may also represent, in matters unrelated to the Debtors, competitors of the Debtors.

18. I do not understand Bankruptcy Rule 2014(a) or other applicable law to require disclosure of each present or future engagement Jones Day receives from a party in interest as long as it is unrelated to these cases. Jones Day intends to accept engagements from other parties in interest (whether existing or new clients). These engagements may include

matters similar to those described in paragraph 14 hereof. As described above, Jones Day has undertaken a detailed search to determine whether it represents, or has represented in the last two years, any of the Interested Parties listed on the Conflicts Checklist, and the identities of such entities and such entities' relationship to the Debtors and connection to Jones Day is set forth in Schedule 2 hereto. Jones Day, however, does not and will not represent any of the Interested Parties identified on Schedule 2 with respect to the matters for which Jones Day is being retained hereunder.

19. Despite the efforts described above to identify and disclose connections with parties in interest in these cases, because the Debtors are a large enterprise with many creditors and other relationships, and because Jones Day is an international firm with more than 2,400 attorneys in 30 offices, Jones Day is unable to state with certainty that every client connection of Jones Day has been disclosed. In this regard, if Jones Day discovers additional information that requires disclosure, Jones Day will file supplemental disclosures with the Court.

Securities Ownership

20. Certain individual attorneys at Jones Day own, or have beneficial interests in trusts owning, shares in LBHI and securities of related entities and may own shares in other parties in interest.

21. Jones Day notes, however, that a large number of the Debtors' debt and equity securities are held by various mutual funds, trusts and portfolios and accounts that are managed by various advisors. Jones Day does not know the ultimate beneficial owners of the funds, although it is believed they are widely held. Similarly, many of the Debtors' securities are registered in the name of Depositary Trust Company or its nominee, and securities entitlements to such securities are held through securities accounts maintained by brokers, investments

advisors and other securities intermediaries. The ultimate owners of the securities entitlements are unknown to Jones Day, except for those reported on the Conflicts Checklist. It is possible that some of such holders may be clients of Jones Day.

Various Commercial Relationships with Parties in Interest

22. Some attorneys at or employees of Jones Day may receive services from the Debtors, other parties in interest or professionals involved in these cases. Attorneys at or other employees at Jones Day or their spouses or relatives may have beneficial ownership of securities issued by, or banking, insurance, brokerage or money management relationships with, other parties in interest. Attorneys at Jones Day may have relatives or spouses who are members of professional firms involved in these cases or employed by parties in interest. We have conducted no investigation of our colleagues' banking, insurance, brokerage or investment activities or familial connections in preparing this Declaration.

Amounts Owed Jones Day at Commencement Date

23. Jones Day is owed approximately \$1.8 million in unpaid fees and expenses incurred from the Debtors as of the Commencement Date for services rendered by Jones Day unrelated to these chapter 11 cases. Jones Day has not received payment of any of these outstanding amounts. Jones Day is therefore a prepetition creditor of the Debtors.⁴ However, Jones Day's status as a prepetition creditor of the Debtors should not be an impediment to its retention by LBHI under section 327(e) of the Bankruptcy Code. Additionally, because Jones Day is not serving as the Debtors' bankruptcy counsel, Jones Day does not believe that it has rendered "services . . . in contemplation of, or in connection with the case" within the meaning of section 329(a) of the Bankruptcy Code.

⁴ Jones Day is also owed amounts by certain non-debtor Lehman entities for services rendered to those entities. Jones Day anticipates that it will receive payment from those entities for such services.

Fees and Engagement

24. Jones Day's hourly rates and billing policies are based on market conditions among certain firms of a size, location and practice comparable to Jones Day's. The current hourly billing rates for Jones Day professionals expected to spend significant time on the Representative Matters range from \$575 to \$900 for partners, \$525 to \$550 for counsel, \$200 to \$475 for associates, and \$190 to \$225 for paralegals.⁵

25. Pursuant to Bankruptcy Code section 329(a), Jones Day discloses that during the one-year period before the Commencement Date, Jones Day received from the Debtors a total of approximately \$7.2 million for services rendered, and costs and expenses incurred, in representing the Debtors.

26. Jones Day intends to apply for compensation for professional services rendered in connection with these chapter 11 cases subject to approval of the Bankruptcy Court and in compliance with applicable provisions of the Bankruptcy Code, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by Jones Day.

27. Consistent with past practice and its staffing procedures generally, a number of Jones Day attorneys and paralegals have provided services to LBHI from time to time. The name of each attorney and paralegal working on matters for LBHI and the billing rate of each such individual will be reflected in the periodic fee applications filed by or on behalf of Jones Day.

28. Jones Day maintains contemporaneous records of the time expended and out-of-pocket expenses incurred in connection with providing services to its clients in accordance with the fee guidelines for this district.

⁵ Such hourly rates may change from time to time in accordance with Jones Day's established billing practices and procedures.

29. Jones Day recognizes that it will be required to submit applications for interim and/or final allowances of compensation pursuant to sections 330 and 331 of the Bankruptcy Code and the rules and orders of this Court. Jones Day has reviewed the fee application guidelines promulgated by the U.S. Trustee and will comply with them.

30. To the best of my knowledge and belief, insofar as I have been able to ascertain after reasonable inquiry, neither I nor Jones Day, nor any partner or associate thereof, has received or been promised any compensation for legal services rendered or to be rendered in any capacity in connection with the Debtors' chapter 11 cases, other than as permitted by the Bankruptcy Code. Jones Day has not agreed to share compensation received in connection with these cases with any other person, except as permitted by section 504(b) of the Bankruptcy Code and Bankruptcy Rule 2016(b) in respect of the sharing of compensation among Jones Day's partners.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: February 4, 2009

/s/ Simon Powell
Simon Powell
Jones Day
29th Floor, Edinburgh Tower
The Landmark
15 Queen's Road Central
Hong Kong

SCHEDULE 1

Retention Checklist

50 Largest Bond Holders

1. PIMCO Advisors LP
2. Barclays Global Fund Advisors
3. Vanguard Group Incorporated
4. UBS Investment KAG
5. Franklin Advisors Inc.
6. American Life Insurance Company
7. Capital Research and Management
8. Fidelity Management and Research
9. Metropolitan Life Insurance Company
10. Federated Investors
11. Loomis Sayles & Company L.P.
12. Sun Life Assure Co. of Canada
13. Phillips Hager & North Investment Management
14. United States – Indices
15. Alpha Mutual Fund Management
16. Teachers Insurance and Annuity Association
17. Northwest Mutual Life Insurance Company
18. AXA Equitable Life Insurance Company
19. BBVA Gestion SA SGIIC (Spain)
20. Allianz Life Insurance Company of North America
21. Prudential Insurance Company of America
22. Riversource Life Insurance Company
23. Van Kampen Asset Management
24. Zurich American Insurance Company
25. AIG Annuity Insurance Company
26. Jackson National Life Insurance
27. John Hancock Life Insurance Company
28. Hartford Life Insurance Company
29. ALFA Mutual Fire Insurance Company
30. PIMCO Funds Global Investors
31. Advanced Series Trust
32. AETNA Life Insurance Company
33. NATIXIS Asset Management Advisors
34. Guardian Life Insurance Company
35. T. Rowe Price Associates
36. Principal Life Insurance Company
37. Medical Liability Mutual Insurance Company
38. Western Asset Management Company
39. Continental Casualty Company
40. John Hancock Investment Management Services
41. Franklin Templeton Investments
42. Thrivent Financial for Lutherans

43. Metlife Insurance Company of Connecticut
44. Transamerica Life Insurance Company
45. Metropolitan West Capital Management
46. ING Investment LLC
47. Prudential Financial Inc.
48. American Family Life Assurance Company
49. Blackrock Advisors
50. Liberty National Life Insurance Company

100 Largest Unsecured Creditors other than Bondholders

1. Citibank, NA
2. The Bank of New York
3. Aozora Bank
4. BNP Paribas
5. Mizuho Corporate Bank Ltd.
6. Citibank N.A. Hong Kong Branch
7. Shinsei Bank Ltd.
8. UFJ Bank Limited
9. Sumitomo Mitsui Banking Corp
10. Svenska Handelsbanken
11. Lloyds Bank, PLC
12. KBC Bank
13. Shinkin Central Bank
14. Commonwealth Bank of Australia, Tokyo Branch
15. The Bank of Nova Scotia
16. Chuo Mitsui Trust & Banking
17. Hua Nan Commercial Bank, Ltd
18. Bank of China, New York Branch
19. CW Lending II Limited
20. Nippon Life Insurance Co.
21. Microsoft Licensing, GP
22. ANZ Banking Group Limited
23. Dimension Data
24. Standard Chartered Bank
25. First Commercial Bank Co., Ltd, New York Agency
26. Bank of Taiwan, New York Agency
27. DnB NOR Bank ASA
28. Australia and New Zealand Banking Group Limited
29. HSBC Bank
30. Bloomberg Finance LP
31. National Bank of Australia
32. Taipei Fubon Bank, New York Agency
33. Origin HR Consulting Limited
34. Bancotec Ltd.

35. The British Land Company PLC
36. London Borough of Tower Hamlets Rates
37. McKee Nelson LLP
38. YXIME
39. Standard & Poor's
40. Bats Trading, Inc.
41. Caldwellader, Wickersham, and Taft
42. CB Richard Ellis Client Account RE Gloa
43. Sidley Austin Brown & Wood
44. JQ Network PTD Limited
45. Reuters America Inc.
46. IBM Corporation
47. Network Appliance, Inc.
48. Clifford Chance
49. Ernst & Young
50. Hewlett-Packard AP (HONG KONG) LIMITED
51. CDW Direct LLC
52. Millennium Developers PVT LTD
53. Virtx
54. Linklaters
55. Allen & Overy
56. NYSE Market, Inc.
57. Broadridge Securities Processing
58. Reuters Limited
59. Paul Weiss
60. Kim & Chang
61. Tata Consultancy Services
62. Bloomberg L.P.
63. Standard and Poors Corp.
64. Ernst and Young Private Limited
65. Deutsche Borsche AG
66. FT Interactive Data
67. Thompson Financial
68. Anjarlekar & Associates
69. Pricoa Relocation UK Limited
70. Davis, Polk and Wardwell
71. Henegan Construction Co., Inc.
72. Linklaters, S.L.
73. Ashurst Morris Crisp
74. National Commerce bank
75. ZKB (Zurcher Kantonalbank)
76. Information Builders Inc.
77. TIBCO Software, Inc.
78. Sungard Securities Finance Inc.
79. 1301 Properties Owner LP

80. Dell Marketing L.P.
81. Fidessa Plc.
82. London & European Title Insurance Services Ltd.
83. Haworth Singapore PTE Ltd.
84. 1221 Avenue of the Americas *
85. 55 Broadway *
86. ICAP Securities Limited
87. Morse Service Holdings Limited
88. Swapswire Limited
89. Kingston Communications PLC
90. Vertex Mortgage Services
91. Drowst Trading, LLC
92. Compucenter (UK) Ltd.
93. Bank of America Plaza STE 3500 *
94. Canary Warf Management Limited
95. WIPRO Infotech Enterprise Solutions
96. 767 Fifth Ave *
97. 125 Broad Street *
98. Morse Group Limited
99. Mace Limited
100. 1301 Properties Owner LP

Significant Leases

- Rock Forty Ninth LLC
- 1301 Properties Owner L.L.C
- Huron Consulting Group LLC
- Deutsche Bank AG, New York Branch
- WPGH, LLC
- 70 Hudson Street, LLC
- Corporate Park Associates
- Monarch Centre Associates, LLC
- Consultatio Inversora S.A.
- MJH Wacker LLC
- Eastrich No. 167 Corporation
- 8 Sound Shore Associates, LLC
- MCPR Unit V LP, S.E.
- Middlefield Park Associates
- 1111 Brickell Office, LLC
- Lempira S.R.L., R.U.C.
- Telwares, Inc.
- Archipelago Holdings, Inc.
- Teachers Insurance and Annuity Assoc. of America
- Palm Beach Park Centre 4, LLC

- Nine Penn Center Associates, LP
- San Diego - Frazee, LLC
- Columbia Center Property LLC
- CT Tower Investments Inc
- Clifford Chance US LLP
- 125 High Street LP
- SP4 190 S. LaSalle, L.P.
- Crescent TC Investors LP
- Constellation Place, LLC
- HWA 555 Owners, LLC
- WA 555 Owners, LLC
- HQ Global Workplaces
- Four Point Star Operating Company, L.P.
- HQ Global Workplaces
- 20 CCC Business Trust
- 605 Third Avenue Fee LLC
- CMD ST Financial Centre, LLC
- CPR (USA) Inc.
- SLG 220 News Owner LLC
- B&R 919, LLC
- Argonne Capital Group
- PCC Properties (Calgary) Ltd.
- Board of Trade of the City of Chicago, Inc.
- JBC Funds 200 West Monroe LLC
- 300 Main L.L.C.
- Normandy Real Estate Partners
- Texas Tower Limited
- Guggenheim Concourse, L.P.
- Hanover Moving & Storage Co., Inc.
- 101 Hudson Leasing Associates
- New Tower Trust Company Multi-Employer Property Trust
- AIG Technologies, Inc.
- CA-10880 Wilshire Limited Partnership
- Sharon Land Company, LLC
- Deutsche Immobilien Fonds Aktiengesellschaft
- Stillwater Development, LLC
- 50 Broadway Realty Corp.
- 85 Tenth Avenue Associates, LLC
- BP 399 Park Avenue LLC
- Clearbridge Advisors, LLC (f/k/a CAM North America, LLC)
- Historic TW Inc.
- Pricewaterhouse Coopers, LLP

- The Irvine Company LLC
- Regus do Brasil, Ltd
- JDJ Properties, Inc.
- Millennium De Investimentos Imobiliarios LTDA
- HQ Global Workplaces
- The Realty Associates Fund VIII, L.P.
- For 1031 Heritage II LLC
- Denver United LLC
- Lehman Brothers Holdings, Inc.
- Courtside West, LLC
- Brandywine Office Investments LLC
- NBS Brookside 700/800, L.L.C.
- Mackenzie Financial Corporation
- Creekside Business Mall LLC
- Legacy III Centennial, LLC
- Wacker Drive Limited Partnership
- CB Office 10, Ltd.
- Rosemead Properties, Inc.
- Corridors I & II/Loudoun II SPE Feeco, L.L.C.
- Mack-Cali CW Realty Associates L.L.C.
- Triple Net Properties, LLC
- Legacy III Centennial, LLC
- Crown Point, L.L.C.
- Mountain Towers Properties, LLC
- GRE Glendale LLC
- Liberty Property Limited Partnership
- Sandtrap II, Ltd.
- The Irvine Company LLC
- Piedmont Operating Partnership, L.P.
- 101 Hudson Leasing Associates
- 5450 West Sahara LLC
- Trizec Westwood Center LLC
- WLA UPU 1 and 2, LLC
- American Center
- Brookfield Properties One WFC Co. LLC
- 600 Partners Co., L.P.
- Historic TW Inc.
- Custer Court, L.P.
- San Diego- Frazee, LLC
- Beneficiaries of North Star Trust Company Title Holding Land Trust
- Galleria Properties, LLC
- Tempe Fountainhead Corporate, LLC

- Sunray Investments
- National Union Fire Insurance Company of Pittsburgh, PA
- Rockefeller Center North, Inc.
- One William Street Capital Management, L.P.
- R3 Capital Management, L.P.
- Wasserstein Perella Group Holdings, LLC
- Dewey Ballantine LLP
- Lehman Brothers Commercial Bank
- Willkie Farr & Gallagher LLP
- Financial Solutions Partners, LLC
- Level 3 Communications, LLC
- DBSI Housing, Inc.
- Hunter Financial Group, LLC
- CharterMac Mortgage Capital Corporation
- Franklin Credit Management
- Frenkel of New Jersey, Inc.

Secured Creditors

1. JPMorgan Chase
2. Fenway Funding LLC
3. Swedbank
4. State Street
5. MetLife
6. SMBC
7. Danske Bank

Government and State Regulatory Agencies.

U.S. Regulation

- Securities and Exchange Commission
- State Blue Sky Laws in all 50 states and Puerto Rico
- Commodity Futures Trading Commission (LBI, NB LLC)
- Office of Thrift Supervision (LB Bank)
- Federal Deposit Insurance Corporation (LB Bank, LB Commercial Bank)
- Office of the Comptroller of Financial Institutions (Lehman Brothers Trust Co.)
- Federal Energy Regulatory Commission (Lehman Brothers Commodity Services Inc.)
- Utah Commissioner of Financial Institutions (LB Commercial Bank)
- State Bank Commissioner of the State of Delaware (Lehman Brothers Trust Company of Delaware)
- Financial Industry Regulatory Authority (non-governmental)

- New York Stock Exchange (non-governmental)
- National Futures Association (non-governmental)

Members of Ad Hoc or Unofficial Creditors' Committees – Those formed prior to the Commencement Date, to the extent known at the Commencement Date.

1. The Ad Hoc Committee of Bondholders of the Main Street Natural Gas, Inc. Gas Project Revenue Bonds
 - Capital Research Management Co.
 - Franklin Federal Intermediate-Term-Tax-Free Income Fund
 - Franklin Federal Tax-Free Income Fund
 - Franklin Georgia Tax-Free Income Fund
 - Franklin High-Yield Tax-Free Income Fund
 - Franklin Advisors LP
 - Oppenheimer Funds, Inc.
 - Independence Holding Co.
 - The Vanguard Group
 - Allstate Insurance Co.
2. Informal LBHI Bondholder Group
 - members not listed

Significant Stockholders – If Debtor is a corporation, any significant stockholders (greater than 5%).

- | | |
|---|-------|
| • AXA and related parties | 7.25% |
| • Clearbridge Advisors, LLC and related parties | 6.33% |
| • FMR LLC and related parties | 5.87% |

Directors and Officers – Current and former (up to three years) members of the corporation's board of directors and its officers.

1. Board of Directors
 - Richard S. Fuld, Jr. (current)
 - Michael L. Ainslie (current)
 - John F. Akers (current)
 - Roger S. Berlind (current)
 - Thomas H. Cruikshank (current)
 - Marsha Johnson Evans (current)
 - Sir Christopher Gent (current)
 - Jerry A. Grundhofer (current)
 - Roland A. Hernandez (current)

- Henry Kaufman (current)
- John D. Macomber (current)

2. Officers

- Richard S. Fuld, Jr. (current)
- Riccardo Banchetti (current)
- Jasjit S. Bhattal (current)
- Gerald A Donini (current)
- Eric Felder (current)
- Scott J. Freidheim (current)
- Michael Geband (current)
- David Goldfarb (current)
- Alex Kirk (current)
- Hyung S. Lee (current)
- Stephen M. Lessing (current)
- Ian T Lowitt (current)
- Herbert H. McDade III (current)
- Hugh E. McGee III (current)
- Christian Meissner (current)
- Thomas A. Russo (current)
- George H. Walker (current)
- David Coles (current)
- James Fogarty (current)
- Bryan Marsal (current)
- Erin Callen (former)
- Joseph M. Gregory (former)
- Christopher O'Mera (former)
- Jonathan Beyman (former)

Underwriting Investment Bankers for Debtor's securities for all securities issued or outstanding on the Commencement Date or during the three years prior to the Commencement Date.

- Lehman Brothers
- Hoare Govett, Ltd.
- UBS Investment Bank
- Merrill Lynch
- ABN AMRO Rothschild

Related Entities

1. 737 Portfolio Services LLC
2. 737 Portfolio Trust
3. Area Assignor Corp. (dissolved)
4. Area Depository Corporation (dissolved)
5. Area GP Corporation
6. Aristos LLC
7. ASB L.L.C.
8. Ballybunion Investments No. Ltd.
9. Ballybunion Investments No. 2 Ltd.
10. Ballybunion Investments No. 3 Ltd
11. Banque Lehman Brothers S.A.
12. Bixen Limited
13. BK I Realty Inc. (dissolved)
14. BK II Properties Inc.
15. BK III Properties Inc.
16. Blue Jay Realty Corporation
17. BNC Holdings Inc.
18. Bromley LLC
19. Brookson Corp.
20. Brookwood Energy & Properties Inc.
21. Canope Credit Corp.
22. Capital Analytics II, LP
23. Central Funding (Concord) Corporation (dissolved)
24. Clarks Summit I, LLC
25. Clarks Summit II, LLC
26. CP1 Real Estate Services Inc.
27. CP4 Real Estate Services Inc. (dissolved)
28. Dimont Corporation
29. DL Mortgage Corp.
30. DRA Management, Inc. (dissolved)
31. Eagle Energy Management, LLC
32. Eagle Energy Partners I, L.P.
33. East Dover Limited
34. Edibrook Corp.
35. EHP/GP Inc. (dissolved)
36. Eldon Street Holdings Limited
37. ELQ Holdings B.V.
38. ELQ Hypothekan N.V.
39. Equipment Management Inc.
40. Equity Strategies Loans LLC
41. Equity Strategy Loans LLC
42. e-Valuate, LP
43. Executive Monetary Management, Inc.
44. Falcon Holdings I LLC

45. First Ward Properties Inc.
46. Flight Sim I LLC
47. Flight Sim II LLC
48. Flight Sim III LLC
49. Flight Sim IV LLC
50. Flight Sim V Inc.
51. FRAH Special Services Inc.
52. Fundo De Investimento Multimercado Credito Privado
Navigator Investmento
53. Furno & Del Castano CapitalPartners LLP
54. GA Dekalb Inc.
55. GKI Korea Development Limited
56. Global Principal Strategies Loans Inc.
57. GRA Finance Corporation Ltd.
58. GRA Finance Corporation Ltd.
59. Growth Partners Inc. (dissolved)
60. Hills Funding One, Ltd.
61. Hydrocarbon Capital II LLC
62. IL Lombard Inc. (dissolved)
63. Ivanhoe Lan Pty Limited
64. Jet Aircraft Leasing Inc. (dissolved)
65. Jet Partners, LLC
66. JFM Aviation Once LLC
67. KM-I Real Estate Company VII (sold)
68. Laminar Holdings LLC
69. LB Alberta Holdings Inc.
70. LB Beta Finance Cayman Limited
71. LB GPS Lightfoot L.L.C.
72. LB Holdings Intermediate 1 Ltd
73. LB Holdings Intermediate 2 LtdLB I Group Inc
74. LB I Group Inc.
75. LB I Group Inc.
76. LB India Holdings Cayman I Limited
77. LB India Holdings Cayman II Limited
78. LB India Holdings Mauritius I Limited
79. LB India Holdings Mauritius II Limited
80. LB India Holdings Mauritius III Limited
81. LB Investment Corp. Inc.
82. LB Investment Holding Company Limited (dissolved)
83. LB Investments (UK) Limited
84. LB Leasing Inc.
85. LB Lomond Investments Limited
86. LB Maritim Investor GmbH
87. LB Memphis Brownstone LLC
88. LB Military Housing LLC

89. LB Note Corp.
90. LB Ohana, LLC
91. LB Skypower Inc.
92. LB Trade Corp.
93. LB UK Financing Limited
94. LB UK RE Holdings Ltd.
95. LB3 GmbH
96. LBCCA Holdings I LLC
97. LBCCA Holdings II LLC
98. LB-NL Holdings (Cayman) Limited
99. LB-NL Holdings I Inc.
100. LB-NL Holdings L.P.
101. LB-NL U.S. Investor Inc.
102. LBQ Funding (UK)
103. LBO Investments Limited
104. LBQ Hong Kong Funding Ltd
105. LBQ Hong Kong Services Limited
106. LCP LTU LLC
107. LCPI Properties Inc.
108. LCPI Properties Inv.
109. Leesburg ACG LLC
110. Lehman ABS Corporation
111. Lehman Aircraft Securitization Holdings LLC
112. Lehman Asset Backed Caps Inc.
113. Lehman Brother Venture Capital 2003 Partnership
114. Lehman Brothers (Israel) Inc.
115. Lehman Brothers (Spain) S.A.
116. Lehman Brothers 1999 Venture Managers' Partnership L.P.
117. Lehman Brothers 1999 Vernture GP Partnership L.P.
118. Lehman Brothers AIM Holding II LLC
119. Lehman Brothers Alternative Investment Management LLC
120. Lehman Brothers Argentina S.A.
121. Lehman Brothers Asset Management Asia, Inc. (dissolved)
122. Lehman Brothers Asset Management (Europe) Ltd
123. Lehman Brothers Asset Management France
124. Lehman Brothers Asset Securitization LLC
125. Lehman Brothers Capital GmbH, Co
126. Lehman Brothers Capital Partners I, L.P.
127. Lehman Brothers Capital Partners II, L.P.
128. Lehman Brothers Capital Partners IV, L.P.
129. Lehman Brothers CDO 2003 L.P.
130. Lehman Brothers CDO Associates (Cayman), Ltd.
131. Lehman Brothers CDO Associates 2003 L.P.
132. Lehman Brothers CDO Associates 2004 L.P.
133. Lehman Brothers CDO Opportunity Partners 2004-2, L.P.

134. Lehman Brothers Commercial Corporation Asia Limited
135. Lehman Brothers Commercial Mortgage K.K.
136. Lehman Brothers Commodity Service Inc.
137. Lehman Brothers Communications Partnership
138. Lehman Brothers de Chile, S.A. (dissolved)
139. Lehman Brothers de Chile, S.A. (dissolved)
140. Lehman Brothers de Venezuela C.A. (inactive)
141. Lehman Brothers de Venezuela C.A. (inactive)
142. Lehman Brothers Derivative Fiance LLC
143. Lehman Brothers Derivative Products Inc.
144. Lehman Brothers Diversified Private Equity Fund 2004, L.P.
145. Lehman Brothers do Brasil Ltda
146. Lehman Brothers Energy Canada, ULC
147. Lehman Brothers Europe Inc.
148. Lehman Brothers Europe Limited
149. Lehman Brothers European Mezzanine 2002 Associates L.P.
150. Lehman Brothers European Mezzanine 2002 L.P.
151. Lehman Brothers European Venture Capital Associates L.P.
152. Lehman Brothers European Venture Capital L.P.
153. Lehman Brothers Finance (Japan) Inc.
154. Lehman Brothers Financial Products Inc.
155. Lehman Brothers Fund of Funds Associates L.P.
156. Lehman Brothers Fund of Funds L.P.
157. Lehman Brothers Global Asset Management K.K. (liquidated)
158. Lehman Brothers Healthcare Venture Capital Associates L.P.
159. Lehman Brothers Healthcare Venture Capital L.P.
160. Lehman Brothers Holdings Inc.
161. Lehman Brothers Holdings International Inc.
162. Lehman Brothers Holdings Japan Inc.
163. Lehman Brothers Holdings Plc
164. Lehman Brothers Holdings Scottish LP
165. Lehman Brothers Inc.
166. Lehman Brothers Insurance Agency L.L.C
167. Lehman Brothers International (Europe)
168. Lehman Brothers International Services, Inc.
169. Lehman Brothers Investment Holding Company Inc.
170. Lehman Brothers Investment Management Asia Limited
171. Lehman Brothers Investments PTE Ltd.
172. Lehman Brothers Japan Inc
173. Lehman Brothers LBO Inc.
174. Lehman Brothers Limited
175. Lehman Brothers Luxembourg Investments Sarl
176. Lehman Brothers MBG Associates III L.L.C.
177. Lehman Brothers MBG Associates L.P.
178. Lehman Brothers MBG Capital Partners 1998 (C) LP

179. Lehman Brothers MBG Finders 1999 (A) L.P.
180. Lehman Brothers MBG Finders 1999 (B) L.P.
181. Lehman Brothers MBG Finders 2000 (B) L.P.
182. Lehman Brothers MBG Partners 1997 (A) L.P. (dissolved)
183. Lehman Brothers MBG Partners 1997 (B) L.P. (dissolved)
184. Lehman Brothers MBG Partners 1998 (A) L.P.
185. Lehman Brothers MBG Partners 1998 (B) L.P.
186. Lehman Brothers MBG Partners 1998 (C) L.P.
187. Lehman Brothers MBG Partners 1999 (A) L.P.
188. Lehman Brothers MBG Partners 1999 (B) L.P.
189. Lehman Brothers MBG Partners 1999 (C) L.P.
190. Lehman Brothers MBG Partners L.P.
191. Lehman Brothers MBG Venture Capital Partners 1997
192. Lehman Brothers MBG Venture Capital Partners 1998 (A) L.P.
193. Lehman Brothers MBG Venture Capital Partners 1998 (B) L.P.
194. Lehman Brothers MBG Venture Capital Partners 1998 (C) L.P.
195. Lehman Brothers MBG Venture Capital Partners 1998 (D) L.P.
196. Lehman Brothers MLP Associates, L.P.
197. Lehman Brothers MLP Partners, L.P.
198. Lehman Brothers Offshore Diversified Arbitrage Fund, Ltd.
199. Lehman Brothers Offshore Diversified Arbitrage Master Fund Ltd.
200. Lehman Brothers Offshore Diversified Private Equity Fund 2004, L.P.
201. Lehman Brothers Offshore Investment Partnership L.P.
202. Lehman Brothers Offshore Investment Partnership-Japan L.P.
203. Lehman Brothers Offshore long/short fund, ltd
204. Lehman Brothers Offshore Long/Short Master Fund Ltd.
205. Lehman Brothers Offshore Partners Ltd.
206. Lehman Brothers Offshore Partnership Account 2000/2001, L.P.
207. Lehman Brothers Offshore Partnership GP 2000/2001 L.P.
208. Lehman Brothers Offshore Real Estate Associates, Ltd
209. Lehman Brothers OTC Derivatives Inc.
210. Lehman Brothers Overseas Inc.
211. Lehman Brothers Pacific Holdings Pte. Ltd.
212. Lehman Brothers Participation Fund Associates, L.P.
213. Lehman Brothers Partnership GP 2000/2001 L.P. (dissolved)
214. Lehman Brothers Private Equity Advisers L.L.C
215. Lehman Brothers Private Fund Advisers LP

- 216. Lehman Brothers Private Funds Investment Company GP, LLC
- 217. Lehman Brothers Private Funds Investment Company LP, LLC
- 218. Lehman Brothers Private Fund Management LP
- 219. Lehman Brothers (PTG) Limited
- 220. Lehman Brothers Secondary Fund of Funds Associates L.P.
- 221. Lehman Brothers Secondary Fund of Funds L.P.
- 222. Lehman Brothers Securities Taiwan Limited
- 223. Lehman Brothers Services India Private Limited
- 224. Lehman Brothers Singapore PTE Ltd.
- 225. Lehman Brothers South Asia Limited (Inactive)
- 226. Lehman Brothers South East Asia Investments PTE Limited
- 227. Lehman Brothers Spain Holdings Limited
- 228. Lehman Brothers Special Financing Inc.
- 229. Lehman Brothers Sudamerica S.A.
- 230. Lehman Brothers U.K. Holdings (Delaware) Inc.
- 231. Lehman Brothers Uruguay S.A.
- 232. Lehman Brothers VC Partners L.P.
- 233. Lehman Brothers Venture Associates Inc.
- 234. Lehman Brothers Venture Bankers' Partnership L.P.
- 235. Lehman Brothers Venture Capital Partners I, L.P.
- 236. Lehman Brothers Venture GP Partnership L.P.
- 237. Lehman Brothers Venture Partners L.P.
- 238. Lehman Brothers Verwaltungs-und Beteiligungsgesellschaft mbH
- 239. Lehman CMO Inc.
- 240. Lehman Commercial Paper Inc.
- 241. Lehman Crossroads Corporate Investors II, LP
- 242. Lehman Insurance Company
- 243. Lehman Loan Funding I LLC
- 244. Lehman Mortgage Holdings Canada II Inc. (inactive)
- 245. Lehman Mortgage Company of Canada (surrendered)
- 246. Lehman Mortgage Company of Canada (surrendered)
- 247. Lehman Mortgage Holdings Canada I Inc. (inactive)
- 248. Lehman Municipal ABS Corp.
- 249. Lehman OPC LLC
- 250. Lehman Pass-Through Securities Inc.
- 251. Lehman Queens Center Inc. (inactive)
- 252. Lehman Queens Limited Inc. (inactive)
- 253. Lehman Re Ltd.
- 254. Lehman Realty & Development Corp.
- 255. Lehman Receivables Corp. (dissolved)
- 256. Lehman Risk Advisors Inc.
- 257. Lehman Risk Management, Inc. (dissolved)

- 258. Lehman Structured Assets Inc.
- 259. Lehman Structured Securities Corp.
- 260. Lehman Syndicated Loan Inc.
- 261. Lehman VIP Holdings Inc.
- 262. Lehman VIP Investment LDC
- 263. Lehman VIP Investment LDC
- 264. Liberty Corner Inc. (sold)
- 265. Liberty GP II Inc. (sold)
- 266. LIBRO Holdings I Inc.
- 267. Libro Companhia Securitizadora de Creditos
- 268. Long Point Funding Pty Ltd.
- 269. Louise Y.K.
- 270. LPTG Inc.
- 271. LPTG Intermediate LLC
- 272. LPTG Intermediate LLC
- 273. LPTG LLC
- 274. LPTG LLC
- 275. LW-LP Inc.
- 276. LW-LP Properties Inc.
- 277. M&L Debt Investments Holdings Pty Limited
- 278. M&L Debt Investments Pty Limited
- 279. Mast Depositor Corp
- 280. MBAM Investor Limited
- 281. MBR/GP Corp.
- 282. Merit, LLC
- 283. Metro Realty Corporation (dissolved)
- 284. MMP Funding Corp.
- 285. Morganberry Corporation
- 286. Nai Harn Hotel 1 Company Limited
- 287. Neuberger & Berman Agency, Inc.
- 288. Neuberger Berman Asset Management, LLC
- 289. Neuberger Berman Inc.
- 290. Neuberger Berman Investment Services, LLC
- 291. Neuberger Berman Pty Ltd.
- 292. Neuberger Berman, LLC
- 293. Newark Properties One Inc.
- 294. Nexity Investment Partnership L.P.
- 295. NL Funding, L.P.
- 296. NL GP Inc.
- 297. Northstar Equipment Leasing Income Inc. (dissolved)
- 298. NPC Inc. (dissolved)
- 299. OCI Holdings Limited
- 300. O.M.B. Limited Partner Ltd.
- 301. OSD Corp.
- 302. PAC Aircraft Management Inc.

- 303. Pentaring, Inc.
- 304. Phuket Hotel 1 Holdings Company Limited.
- 305. Pike International Y.K.
- 306. Pindar Pty Ltd.
- 307. Preferred Group Limited
- 308. Preferred Holdings Limited
- 309. Preferred Mortgages Limited
- 310. Principal Transactions Inc.
- 311. QP80 Real Estate Services Inc.
- 312. Quality Pork Partners, Inc.
- 313. Real Estate Investors Inc. (dissolved)
- 314. Real Estate Private Equity Inc.
- 315. Real Estate Services I Inc. (dissolved)
- 316. Real Estate Services VII Inc. (dissolved)
- 317. Reliance Energy E&P, LLC
- 318. REPE LBREP III LLC
- 319. Revival Holdings Limited
- 320. RIBCO LLC
- 321. RIBCO LLC
- 322. RIBCO SPC, Inc.
- 323. Rock Hill Real Estate, Inc.
- 324. Sage Partners, LLC
- 325. SAIL Investor Pte Ltd.
- 326. Sambar Properties Inc.
- 327. SASCO ARC Corporation
- 328. Scranzay, Inc.
- 329. Security Assurance Advisers, LP
- 330. Select Asset Inc.
- 331. Senior Income Fund Inc. (dissolved)
- 332. Serafino Investments Pty Limited
- 333. Shearson Lehman Brothers Capital Partners II, L.P.
- 334. Shearson Lehman Hutton Capital Partners II
- 335. Skratook LLC
- 336. Small Business Assets I LLC
- 337. Southern Pacific Funding 5 Ltd
- 338. Stamford Investment Realty Inc.
- 339. STRATUS I Inc.
- 340. Structure Asset Securities Corporation II
- 341. Structured Asset Securities Corporation
- 342. Structured Options Inc.
- 343. STUIE CORP.
- 344. Sunrise Finance Co., Ltd.
- 345. TAL Europe, LLC
- 346. Tallus
- 347. Thayer Group Limited

- 348. Thayer Properties (Jersey) Ltd.
- 349. Thayer Properties Limited
- 350. Townsend Analytics Japan Ltd.
- 351. Townsend Analytics, Ltd.
- 352. TX Tower Inc. (sold)
- 353. Wharf Reinsurance Inc.
- 354. West Dover, LLC
- 355. Woori-LB First Asset Securitization Specialty Co., Ltd.
- 356. Woori-LB Fourth Asset Securitization Specialty Co., Ltd.
- 357. Y.K. Park Funding
- 358. Y.K Tower Funding

Former Lehman Brothers Holdings Inc. Entities

- 1. 314 Commonwealth Ave. Inc.
- 2. Aegis Finance LLC
- 3. Alnwick Investments (UK) Limited
- 4. Alnwick Investments (UK) Ltd. Kingdom
- 5. Appalachian Asset Management Corp
- 6. ARS Holdings I LLC
- 7. Aurora Loan Services LLC
- 8. Ballybunion Partnership
- 9. Bamburgh Investments (UK) Ltd
- 10. Blixen U.S.A.
- 11. Blue Way Finance Corporation U.A.
- 12. Brasstown Entrada I SCA
- 13. Brasstown LLC
- 14. Brasstown Mansfield I SCA
- 15. Capstone Mortgage Services Ltd
- 16. CIMT Limited
- 17. Cohort Investments Limited
- 18. Commonwealth Ave. Inc.
- 19. Dynamo Investments Ltd.
- 20. Entrada II Sarl
- 21. Erin Asset
- 22. Falcon Holdings II Inc
- 23. Falcon Investor I-X Inc
- 24. Falcon LB Sarl
- 25. Gainsborough Investments BV
- 26. Global Korea Investments Ltd.
- 27. Global Thai Property Fund
- 28. Kayenta L.P
- 29. Kenilworth Investments Ltd.
- 30. L.B.C. YK
- 31. L.B.C. YK Hearn Street Holdings Limited

32. LB Leaseco I
33. LB LLC
34. LB 745 Leaseco I LLC
35. LB 745 LLC
36. LB Alpha Finance Cayman Limited
37. LB Asia Issuance Company Ltd.
38. LB Asset Management Ltd.
39. LB Australia and Asia Investments Limited
40. Lehman Brothers U.K. Holdings Ltd.
41. LB Capital Investments Ltd.
42. LB Delta (Cayman) No Ltd.
43. LB Delta (Cayman) No 1 Ltd
44. LB Delta Funding
45. LB Holdings Intermediate Ltd.
46. LB Lease & Finance No . Ltd.
47. LB Russia Holdings Inc.
48. LB Russia Holdings LLC
49. LB SF No. Ltd.
50. LB SPV SCA
51. LBA Funding (Cayman) Limited
52. LBAC Holdings I Inc
53. LBASC LLC
54. LBCCA Holdings I Inc.
55. LBCCA Holdings II Inc
56. LBHK Funding (Cayman) No. Ltd.
57. LBHK Funding (Cayman) No. 1 Ltd
58. LBHK Funding (Cayman) No. 2 Ltd.
59. LBHK Funding (Cayman) No. 4 Ltd
60. LB Vin Co Inc.
61. LBO Funding (Cayman) Limited
62. LBS Holdings SARL
63. LCPI Properties Inc
64. Lehman ALI Inc.
65. Lehman Brothers AIM Holding III LLC
66. Lehman Brothers Asia Capital Company
67. Lehman Brothers Asia Capital Company Kong
68. Lehman Brothers Asia Holdings Limited
69. Lehman Brothers Asia Limited
70. Lehman Brothers Asia Pacific (Singapore) PTE. Ltd.
71. Lehman Brothers Asset Management Inc
72. Lehman Brothers Asset Management, LLC
73. Lehman Brothers Australia Granica PTY Limited
74. Lehman Brothers Australia Holdings PTY Limited.
75. Lehman Brothers Australia Limited
76. Lehman Brothers Bancorp Inc

77. Lehman Brothers Bancorp UK Holdings Limited
78. Lehman Brothers Bank, FSB
79. Lehman Brothers Bankhaus Aktiengesellschaft
80. Lehman Brothers Canada Inc
81. Lehman Brothers Capital Private Limited
82. Lehman Brothers Co-Investment Associates LLC
83. Lehman Brothers Commercial Bank
84. Lehman Brothers Commercial Corporation
85. Lehman Brothers Commodity Services Inc.
86. Lehman Brothers Equity Finance (Cayman) Limited
87. Lehman Brothers Finance S.A
88. Lehman Brothers Fixed Income Securities Private Limited
89. Lehman Brothers Futures Asia Limited
90. Lehman Brothers Futures Asset Management Corp
91. Lehman Brothers Global Investments LLC
92. Lehman Brothers Holdings Capital Trust IV
93. Lehman Brothers Hy Opportunities Inc.
94. Lehman Brothers Hy Opportunities Korea Inc.
95. Lehman Brothers Investment Korea Inc
96. Lehman Brothers Management LLC
97. Lehman Brothers P.A. LLC
98. Lehman Brothers Private Equity Advisers
99. Lehman Brothers Private Fund Advisers LPD
100. Lehman Brothers Securities Asia Limited
101. Lehman Brothers Securities N.V.
102. Lehman Brothers Securities Private Limited
103. Lehman Brothers Special Financing Inc.
104. Lehman Brothers Treasury Co. B.V.
105. Lehman Brothers Trust Company of Delaware
106. Lehman Brothers Trust Company, National Association
107. Lehman Brothers U.K. Holdings Ltd.
108. Lehman Brothers UK Investments Limited
109. Lehman Capital Investments Ltd.
110. Lehman Commercial Mortgage Conduit Ltd.
111. Lehman Crossroads Corporate Investors, LP
112. Lehman Crossroads Investment Advisers, LP
113. Lehman Crossroads Investment Company, LP
114. Lehman Risk Services (Bermuda) Ltd.
115. Lehman Syndicated Loan Funding Inc
116. Lincoln Capital Fixed Income Management Company, LLC
117. Longmeade Limited
118. LUBS Inc.
119. Lunar Constellation Limited Partnership
120. MABLE Commercial Funding Limited
121. Maewha K-STARS Ltd.

122. MICT Limited
123. Nale Trust
124. Neuberger Berman Management Inc.
125. New Century Finance Co., LTD.
126. OOO Lehman Brothers
127. Opal Finance Holdings Ireland Limited
128. Pentaring Inc. Long Point Funding Pty Ltd
129. Pindar Pty Ltd
130. Portsmouth Investment Company Pty Ltd
131. Property Asset Management Inc.
132. REPE LBREP II LLC
133. Resetfan Limited
134. Resetfan Limited Capstone Mortgage Services Ltd.
135. SOGKI Development Inc.
136. Southern Pacific Funding
137. Southern Pacific Mortgage Limited
138. SPML Mortgage Funding Limited
139. SPML Mortgage Funding Limited
140. Stockholm Investments Limited
141. Storm Funding Ltd.
142. Storm Funding Ltd. Lehman (Cayman Islands) Ltd.
143. The Main Office Management Company, LP
144. TMIC Limited
145. Woori-LB Fifth Asset Securitization Specialty Co., Ltd.
146. Woori-LB Sixth Asset Securitization Specialty Co., Ltd

Potential Parties in Interest

1. The Vanguard Group, Inc.
2. Ameren et al.
3. Iron Mountain Information Management
4. Harbinger Capital Partners
5. Harbert
6. UBS Financial Services
7. UBS International Inc.
8. UBS Financial Services of Puerto Rico
9. Harbinger Capital Partners Special Situations Fund LP
10. Harbinger Capital Partners
11. Thomson Reuters Plc & Thomson Reuters Corp.
12. Citigroup, Inc.
13. Citibank, NA
14. Morgan Stanley & Co.
15. Fxcm Holdings LLC
16. Glg Partners LP
17. Wilmington Trust Company

18. Credit Suisse
19. Rock-Forty Ninth LLC, Rockefeller Center et al.
20. Bank of New York Mellon
21. Customer Asset Protection
22. Royal Bank of Scotland
23. Federal Reserve Bank of New York
24. Federal Express Corporation
25. Accenture LLP
26. Lehman Brothers Private Equity Funds
27. Interactive Data Corp.
28. Green Tree Servicing LLC
29. Henegan Construction Co., Inc.
30. Monument Realty LLC
31. Wells Fargo Bank, NA
32. Wells Fargo & Co.
33. BP North America
34. BP Energy
35. BP Canada
36. IGI Resources
37. Essex Equity Holdings USA, LLC
38. Abm Industries, Inc.
39. Northgate Minerals Corporation
40. 4Kids Entertainment, Inc.
41. Fred Hutchinson Cancer Research Center
42. Fannie Mae
43. Carrollton-Farmers Branch Independent School District
44. Harris County
45. Dallas County
46. Tarrant County
47. McLennan County
48. Factiva, Inc.
49. SP4 190 S. Lasalle, L.P.
50. Canadian Imperial Bank
51. CIBC Wolrd Market.
52. CIBC Wolrd Markets Inc.
53. Sumitomo Mitsui Banking Corp.
54. SMBC Capital Markets
55. Sumitomo Mitsui Brussels Branch
56. Societe Generale
57. Washington Mutual Bank
58. Washington Mutual, Inc.
59. National Bank of Canada
60. Occidental Energy Marketing, Inc.
61. Landamerica Financial Group, Inc.
62. Toronto-Dominion Bank

63. Dresdner Kleinwort Group Holdings LLC
64. Normandy Hill Capital, LP
65. Office of Thrift Supervision
66. Office of Thrift Supervision, Northeast Region
67. General Electric Capital Corp
68. ING bank, FSB
69. 250 East Borrower LLC
70. East 46th Borrower LLC
71. Hale Avenue Borrower LLC
72. EHMD, LLC
73. Bats Holdings, Inc.
74. CD Representative
75. Pursuit Partners
76. Galleon Buccaneer's Offshore LTD
77. Microsoft Corporation
78. Microsoft Licensing
79. Dresdner Kleinwort Group Goldings LLC
80. Svenska Handelsbanken AB
81. Moody's Investors Service
82. IBM
83. Collins Building Services, Inc.
84. 1301 Properties Owner, LP
85. Mizuho Corporate Bank LTD
86. Greg Georgas & Mark Grock
87. Direct Energy Business LLC
88. Direct Energy LLC
89. Chevron Natural Gas
90. Bank of China
91. Pursuit Capital Partners Master
92. Pursuit Opportunity Fund I Master LTD.
93. Aig Global Investment Corporation
94. Green Tree Servicing Inc.
95. Wilmington Trust Company
96. Wilmington Trust FSB
97. Mack-Cali Realty LP
98. Arapahoe County Treasurer
99. J P Morgan Chase Bank, N.A.
100. Mizuho Corporate Bank
101. Pursuit Capital Partners Master (Cayman) Ltd.
102. CD Representative, L.C.
103. Providence Equity Partners
104. Newport Global Advisors LP
105. Altova, Inc.
106. The Informal Noteholder Group
107. Verizon Communications Inc.

108. NY State Department Of Taxation and Finance
109. Deutsche Bank Securities Inc.
110. Brookfield Properties One WFC Co. LLC
111. Caixa Geral De Depositos, S.A.
112. FXCM Holdings, Llc
113. Morgan Stanley & Co. Incorporated
114. Credit Suisse
115. US Bank Natl Assoc.
116. Bank Of Montreal
117. Natl Australia Bank Limited
118. Barclays Capital, Inc.
119. Contrarian Capital Management, LLC
120. 8 Sound Shore Associates LLC
121. Federal Home Loan Mortgage Corp
122. Allianz Global Investors AG
123. Marshall Funds, Inc.
124. Marshall & Ilsley Trust Company, N.A.
125. M. Arthur Gensler Jr and Assoc, Inc.
126. Gensler Architecture, Design And Planning, P.C.
127. Bay Harbour Management LC
128. Bay Harbour Master
129. Trophy Hunterr Investments
130. BHCO Master
131. MSS Distressed & Opportunities 2
132. Institutional Benchmarks
133. The TAARP Group, LLP
134. Avaya Inc.
135. Missouri Department Of Revenue, Bankruptcy Unit
136. Chuo Mitsui Trust And Banking Co.
137. Brookfield Properties One WFC Co. LLC
138. European Bank For Reconstruction
139. WSG Development Co.
140. GE Capital Information Technology
141. Vollers Excavating & Constrution, Inc
142. The Bank Of Tokyo-Mitsubishi UFJ, Ltd
143. The Chuo Mitsui Trust And Banking Co., Ltd
144. Crossmark Investment Advisers, LP
145. Tishman Speyer Properties, L.P.
146. Shinsei Bank Limited
147. Dnb Nor Bank Asa
148. Cap Gemini Financial Services USA, Inc
149. Yildiz Holdings, Inc.
150. Godiva Chocolatier, Inc.
151. Structure Tone Inc.

152. GE Capital Information Technology Solutions, Inc. D/B/A Ikon Financial Services
153. Office Of The United States Attorney
154. Russell Investment Group, Inc.
155. Counsel To Australia And New Zealand Banking
156. JFK International Air Terminal LLC
157. Duke Corporate Education
158. Telecom Italia Capital S.A.
159. Oracle Credit Corporation
160. Eaton Corporation
161. TW Telecom Inc.
162. Bankruptcy Creditors' Service, Inc.
163. Union Bank Of California, N.A.
164. United Bank Of California, N.A.
165. Payreel, Inc.
166. City Of Farmers Branch
167. Johnson County Arlington ISD
168. Mansfield ISD
169. Burleson, ISD
170. Exegy Incorporated
171. Tiger Asia Fund, L.P.
172. Tiger Asia Overseas Fund, Ltd.
173. Executive Fliteways, Inc.
174. Business Objects Americas
175. Frictionless Commerce, Inc.
176. Travelers National Accounts
177. A-V Services, Inc.
178. Oversea-Chinese Banking Corp. Ltd.
179. Informal Group Of Taiwan Financial Institutions
180. Fondo Latinoamericano De Reservas
181. Trading Technologies International
182. Gartner, Inc.
183. Gartner UK Limited
184. Computer Financial Consultants Inc.
185. Tangoe, Inc.
186. Open Solutions Inc.
187. CB Richard Ellis, Inc.
188. Sprint Nextel Corp
189. Costello Maione Schuch Inc.
190. AEW Capital Management, LP
191. Lyon Capital Ventures
192. PJM Interconnection, L.L.C.
193. Broadridge Processing Solutions, Inc.
194. Federal Home Loan Bank Of Pittsburgh
195. Tata American International

196. Hypo Investment Bank Ag
197. Pension Benefit Guaranty Corporation
198. The Juilliard School
199. Newedge USA, LLC
200. Pacific Gas & Electric Company
201. Bank of America N.A.
202. Duke Energy Ohio, Inc.
203. Fir Tree Value Master Fund, L.P.
204. Fir Tree Capital Opportunity Master Fund, L.P.
205. Alameda County (CA) Employees' Retirement Association
206. Government of Guam Retirement Fund
207. Northern Ireland Governmental Officers Superannuation Committee
208. City of Edinburgh Council as Administrating Authority of the Lothian Pension Fund
209. Operating Engineers Local 3 Trust Fund
210. Dresdner Bank A.G.
211. Parsec Trading Corp.
212. Parsec Corp.
213. Nomura Holding America Inc.
214. Nomura Holdings Inc.
215. PNMR Services Co.
216. First Choice Power, LP
217. Reliant Energy Services, Inc.
218. Reliant Energy Power Supply, LLC
219. EnergyCo, LLC
220. EnergyCo Marketing and Trading
221. Binding Company, Inc.
222. Fondiaria
223. BIM
224. VITA
225. Assicurazioni
226. Milano
227. Popolare
228. Banca Sai
229. Systema
230. Novara
231. 50 Broadway Realty Corp. LLC
232. Swedbank
233. Arab Bank
234. Bank Pekao
235. GL Trade
236. EZE Castle
237. Liquidpoint
238. Korea Investment & Securities Co., LTD

- 239. True Friend 4th Securitization Specialty Co.
- 240. PT Bank Negara Indonesia
- 241. Federal Home Loan Bank of Atlanta
- 242. Health Care Services Corp D/B/A Blue Cross and Blue Shield of Illinois
- 243. Cognizant Technology Solutions
- 244. Somerset Properties SPE, LLC
- 245. Sumitomo Trust & Banking Co., LTD
- 246. Vignette Europe Limited
- 247. Greenbriar Minerals, LLC
- 248. D.E. Shaw Composite Portfolios, LLC
- 249. D.E. Shaw Oculus Portfolios, LLC
- 250. Compagnie Financiere Trdaiton SA
- 251. Caisse De Depot et Placement du Quebec
- 252. Tuxedo Reserve Owner LLC
- 253. Tuxedo TPA Owner LLC
- 254. Members of Certified Class in Austin, ET AL V. Chisick, ET AL., Case SA CV 01-0971 DOC
- 255. The City of Long Beach
- 256. America's Servicing Company
- 257. Public Service of North Carolina
- 258. GMAC LLC
- 259. GMAC Residential Capital
- 260. GMAC-IM
- 261. Residential Funding Company LLC
- 262. Constellation PL
- 263. ADV Portfolio Tech
- 264. Sun Guard, ET AL.
- 265. INF SRVS
- 266. Wall St Concepts
- 267. The Central Puget Sound Regional Transit Authority
- 268. Global Thematic
- 269. Panton Fund
- 270. CFIP Fund
- 271. Cura Fixed Fund
- 272. Turnberry Fund
- 273. Investcorp, Et. Al.
- 274. Royal Bank of America
- 275. Arapahoe County Attorney's Office
- 276. Currenex
- 277. State Street Bank
- 278. UBS Securities LLC
- 279. US Bank National Association
- 280. Bank of New York Mellon
- 281. Commerzbank A.G.

- 282. Kraft Foods Inc.
- 283. Kapalua Bay, LLC
- 284. M&B Maher
- 285. M. Brian Maher and Basil Maher
- 286. AB Bankas
- 287. Och-Ziff
- 288. Aliant Bank
- 289. Crossroads Investment Advisors
- 290. Lloyds Bank
- 291. Sun Trust Banks, Inc.
- 292. River Capital Advisors Inc.
- 293. Dell Marketing L.P.
- 294. National Cinemedia, Inc.
- 295. Margolis Edelstein
- 296. Access Data
- 297. Meridian Company of New York
- 298. CNX Gas Co.
- 299. Delaware Management Holdings, Inc.
- 300. Commerzbank A.G. (New York and Grand Cayman Branches)
- 301. Intechra LLC
- 302. Office of the U.S. Trustee
- 303. California Ind. Systems Operator Corp.
- 304. First Commercial Bank Co., Ltd. New York Agency
- 305. Bank of Taiwan
- 306. County of San Mateo (CA)
- 307. County of Monterey (CA)
- 308. First Trust Portfolios L.P.
- 309. Bondwave LLC
- 310. Avista Corp.
- 311. Cascade Investment LLC
- 312. Powerex Corp.
- 313. California Public Employees Retirement System
- 314. Thomas P. Dinapoli, as Sole Trustee of The NY State Common Retirement Fund
- 315. Pacific Coast Cap. Partners, LLC
- 316. Mitsubishi UFJ, Ltd.
- 317. ING Real Estate Finance
- 318. Aozora Bank, Ltd.
- 319. Georgetown University
- 320. State Board of Administration of Florida
- 321. Franklin American Mortgage Company
- 322. EXUM RIDGE CBO 2006-1
- 323. EXUM RIDGE CBO 2006-2
- 324. EXUM RIDGE CBO 2006-4

- 325. EXUM RIDGE CBO 2006-5
- 326. EXUM RIDGE CBO 2007-1
- 327. EXUM RIDGE CBO 2007-2
- 328. SGS HY Credit Fund I (Exum Ridge CBO 2006-3)
- 329. AVIV LCDO 2006-1
- 330. AVIV LCDO 2006-2
- 331. AIRLIE LCDO (AVIV LCDO 2006-3)
- 332. AIRLIE LCDO (Pebble Creek 2007-1)
- 333. Pebble Creek LCDO 2006-1
- 334. Pebble Creek LCDO 2007-3
- 335. White Marlin CDO 2007-1
- 336. Airlie CDO I
- 337. Pebble Creek LCDO 2007, LLC
- 338. WestLB AG, New York Branch
- 339. Hellman & Friedman
- 340. Goldman Sachs Credit Partners
- 341. GS European Performance Fund Limited
- 342. Wachovia Bank
- 343. Wachovia Securities Ltd.
- 344. Evergreen, Et. Al
- 345. Calyon
- 346. Calyon Securities
- 347. Banif-Banco
- 348. Dexia Luxemburg
- 349. Dexia Local
- 350. Dexia Deutschland
- 351. Dexia Belgique
- 352. Oklahoma Municipal Power Authority
- 353. Natixis Entities
- 354. Asset Backed Management Corp.
- 355. Banque Privee Saint Dominique
- 356. The Kiyo Bank
- 357. The Kyoei Fire and Marine Insurance Company Ltd.
- 358. LAHDE Capital Management
- 359. Westport Capital Management
- 360. Hank's Living Trust
- 361. Osterreichische
- 362. Etihad Airways
- 363. South Mississippi Power Association
- 364. Coast Electric Power Association
- 365. Malaysian Airline System
- 366. Fulton Bank
- 367. Pietro Ferrero
- 368. American National Insurance Company
- 369. GSEF Al Nawras (Cayman) Limited

- 370. Dubai International Capital LLC
- 371. Singapore Airlines
- 372. HSBC Realty Credit
- 373. Carlton Willard
- 374. SBA Comm
- 375. AIM Funds
- 376. AIM Advisors
- 377. Total Gas & Power Limited
- 378. Hope Greenfield
- 379. Overstock.com
- 380. Rutger Schimmelpenninck
- 381. Netapp, Inc.
- 382. Asurion Corporation
- 383. Peter J. and Mary Jane Dapuzzo
- 384. Thomas Cook AG
- 385. QVT Financial LP
- 386. Instituto de Credito Oficial
- 387. Standard Chartered Bank
- 388. BRE Bank S.A.
- 389. Carlton Comm Ltd.
- 390. Fubon Securities Co.
- 391. Fubon Insurance Co.
- 392. Taipei Fubon Commercial Bank Co.
- 393. The Hotchkiss School
- 394. Carmignac Gestion
- 395. Metropolitan Transit Authority
- 396. Bryant University
- 397. Minnesota State Board of Investment
- 398. Oppenheimer Funds Inc.
- 399. Bank of Nova Scotia
- 400. Rizal Commercial Banking Corporation
- 401. Asbury Atlantic
- 402. Asbury-Solomons
- 403. Aon Consulting
- 404. BNY Corporate Trustee Services Ltd.
- 405. Salem Five Cents Savings Bank
- 406. Saint Joseph's University
- 407. Robert Teller
- 408. Penn Convention Center Authority
- 409. Shell Energy North America (US) L.P.
- 410. Shell Trading (US) Company
- 411. Norton Gold Fields Limited
- 412. Region Marche
- 413. Nasdaq OMX
- 414. Chicago Mercantile Exchange

- 415. Blackrock Financial Management
- 416. Stan Mehaffey
- 417. Aberdeen Asset Management Inc.
- 418. Nationwide Fund Advisors
- 419. Tennessee Department of Revenue
- 420. Troutman Sanders LLP
- 421. Pentwater Capital Management, LP
- 422. US Securities and Exchange Commission
- 423. AT&T Services Inc.
- 424. Halbis Distressed Opportunity Master Fund Ltd.
- 425. The Provisional French Administrator to Banque Lehman
Brothers SA
- 426. Goldman Sachs & Co.
- 427. J. Aron & Company
- 428. Continental Airlines, Inc.
- 429. Infospace Inc.
- 430. Intersil Corporation
- 431. AT&T Incorporated
- 432. Pyrrhuloxia, LP
- 433. Deere & Company
- 434. Gesconsult S.A. SG LLC
- 435. Internal Revenue Service
- 436. Joseph Cordaro, Assistant U.S. Attorney, SDNY
- 437. Tata Consultancy Services LTD
- 438. GE Corporate Financial Services, Inc.
- 439. Anita Bryant
- 440. Lehman Brothers Bankhaus Aktiengesellschaft
- 441. Stephen N. Hurley
- 442. Dynergy Power Marketing, Inc.
- 443. Regions Bank
- 444. State of Michigan, Department of Treasury
- 445. 605 Third Avenue Fee LLC
- 446. Profunds Advisors LLC
- 447. Pursuit Partners
- 448. SLG 220 News Owner LLC
- 449. Templeton Global
- 450. Franklin Lincoln National Corporation
- 451. Lincoln Variable Insurance
- 452. Stamford Associates L.P.
- 453. US AG Bank
- 454. AG First Farm Credit Bank
- 455. Agribank
- 456. New South Federal Savings Bank
- 457. RWE
- 458. Electrabel

- 459. German Association of Savings Banks
- 460. Piper Jaffray and Co.
- 461. Sistema Universitario Ana G. Mendez

Affiliations of Outside Directors

- Michael L. Ainslie
 - director - The St. Joe Company
 - director - Lehman Brothers Bank, FSB
 - trustee - Vanderbilt University
 - Member (and the chairman emeritus) of the Board of Directors of The Posse Foundation, Inc.
- John F. Akers
 - director - W.R. Grace & Co
- Roger S. Berlind
 - governor - The Broadway League
- Thomas H. Cruikshank
- Marsha Johnson Evans
 - director - Weight Watchers International, Inc.
 - director - Huntsman Corporation
 - director - Office Depot, Inc.
 - director - Naval Academy Foundation
 - director - America's Development Foundation.
 - advisory board - LPGA
 - advisory board - Pew Partnership for Civic Change
- Roland A. Hernandez
 - director of MGM Mirage
 - director - The Ryland Group, Inc.
 - director - Sony Corporation
 - director - Vail Resorts, Inc.
 - advisory board - David Rockefeller Center for Latin American Studies at Harvard University
 - advisory board - Harvard Law School
 - President's Council on International Activities – Yale University
- Henry Kaufman
 - president - Henry Kaufman & Company
 - member (and the chairman emeritus) - Board of Trustees of the Institute of International Education
 - member - Board of Trustees of New York University

- member (and the chairman emeritus) - Board of Overseers of the Stern School of Business of New York University
 - member - Board of Trustees of the Animal Medical Center
 - member of the International Advisory Committee of the Federal Reserve Bank of New York
 - member of the Advisory Committee to the Investment Committee of the International Monetary Fund Staff Retirement Plan
 - member of the Board of Governors of Tel-Aviv University treasurer (and former trustee) of The Economic Club of New York.
- John D. Macomber
 - director - Collexis Holdings, Inc.
 - director - Stewart & Stevenson LLC
 - chairman - Council for Excellence in Government
 - vice chairman - Atlantic Council
 - trustee - Carnegie Institution of Washington
 - trustee - Folger Library
- Sir Christopher Gent
 - director - Ferrari SpA
 - senior advisor - Bain & Company, Inc.
 - advisory board - Reform

Professionals Employed by the Company

- Heller Ehrman LLP
- McKenna Long & Aldridge LLP
- Hahn Loeser & Parks LLP
- Thacher Proffitt & Wood LLP
- Simpson Thacher & Bartlett LLP
- Ernst & Young
- PricewaterhouseCoopers
- McKee Nelson
- DLA Piper
- White & Case
- Sidley Austin LLP
- Andrews & Kurth LLP
- Herrick & Feinstein MMOR Consulting
- Kramer Levin Naftalis & Frankel LLP
- Latham & Watkins, LLP
- Schulte, Roth, & Zabel LLP
- Ballard Spahr Anders & Ingersoll, LLP
- Benesch, Fiedlander, Coplan & Arnoff LLP

- Hunton & Williams LLP
- Miller Canfield Paddock Stone
- Kepley Brouscious & Biggs
- Krieg Devault LLP
- Click & Null, P.C.
- Sonnenschein Nath & Rosenthal
- Burns, White & Hickton
- Windels Marx Lane & Mittendorf, LLP
- Woodbury & Santiago, P.A.
- Blake Cassels & Graydon LLP
- Willkie Farr & Gallagher LLP
- Jeffer, Mangels, Butler & Marmaro
- Menter, Rudin & Trivelpiece, P.C.
- Trenam, Kemker, Scharf, Barkin, Frye, O'Neill & Mullis
- Mercer Marsh & McLennan Companies
- Allen & Overy LLP
- Brand Law Group, PC
- Akerman Senterfitt
- Foster, Graham, Milstein & Calisher, LLP
- Reilly Pozner & Connelly LLP
- Dorsey & Whitney LLP
- Paul, Weiss, Rifkind, Wharton & Garrison LLP
- MM Arizona Holdings LLC
- Snell & Wilmer
- Squire, Sanders & Dempsey L.L.P.,
- Lewis and Roca LLP
- Hahn Loeser & Parks LLP
- Sills Cummis & Gross P.C.
- Cadwalader, Wickersham & Taft LLP
- Skadden, Arps, Slate, Measgher & Flom LLP
- Carrington, Coleman, Sloman & Blumenthal, L.L.P.
- Prickett Jones & Elliott, P.A.
- Conway and Mrowiec
- Gianni, Origoni Grippo & Partners
- Kleyr Grasso Associes
- Cederquist
- Mitsui Company
- LS Horizon Ltd.
- Herbert Smith Ltd.
- Oh-Ebashi LPC & Partners
- Morrison & Foerster LLP
- Freshfields Bruckhaus Deringer

- NBP Clems
- HBN Law
- L.B. Smithplein 3
- Pite Duncan
- Akerman Senterfitt
- Baker & McKenzie LLP
- Bloom Murr & Accomazzo, P.C.
- Foster, Graham, Milstein & Calisher, LLP
- Houser & Allison, APC
- Jones Day
- Sills Cummis Epstein & Gross P.C.
- Tompkins, McGuire, Wachenfeld & Barry LLP
- Latham & Watkins LLP
- Davies Ward Phillips & Vineberg
- Einstein Malanchuk LLP
- Gibson, Dunn & Crutcher LLP
- Paul, Hastings, Janofsky & Walker LLP
- Dechert LLP
- Hogan & Hartson
- Cox Castle Nicholson
- Morrison & Forster
- Stroock, Stroock & Lavan
- **Pekin & Pekin**
- **Norton Rose LLP**
- **Stamford Law Corporation**
- **Meitar, Liquornik, Geva & Leshem Brandwein**
- **Kellerhals Hess**
- **Momo-o, Matsuo & Namba**
- **Cains**
- **Allen Matkins Leck Gamble Mallory and Natsis**
- **Richards, Layton & Finger, P.A.**
- **Bortstein Legal LLC**

Litigation Claimants

- City of Cleveland, Ohio
- First Alliance Mortgage Company Class Action
- IPO Class Actions
- Breakaway Solutions Inc.
- In re Public Offering Antitrust Litigation (consolidated class action)

- In re Issuer Plaintiff Initial Public Offering Fee Antitrust Litigation (consolidated class action)
- In re Mirant Corporation Securities Litigation (class action)
- Research Analyst Independence Litigations
- In re Lehman Brothers Holdings, Inc. Derivative Litigation (Garber, Staehr, Locals 302 & 612 of the International Union of Operating Engineers-Employers Construction Industry Retirement Trust, and Saginaw Police & Fire Pension Board, plaintiffs)
- Annuity Fund et al. v. Lehman Brothers Holdings, Inc., et al.
- Fogarazzo, et al. v. Lehman Brothers Inc., et al. Claude A. Reese
- Fogel Capital Management, Inc.
- Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund
- Electronic Trading Group, LLC
- Forza Capital Management, L.L.C.
- BHL Capital Partners L.P.
- Alaska Electrical Pension Fund
- Alex E. Rinehart
- City of Cleveland
- Overstock.Com Inc.
- Keith Carpenter
- Keith Cheng
- Oliver Cheng
- Mary Helbeyn
- Elizabeth Foster
- Hugh D. Barton
- David Trent
- Mark Montag
- Bader & Yakaitis P S P & Trust
- J. Bader
- Securities Investor Protection Corporation
- Friedman, Billings, Ramsey Group, Inc.
- Declan Kelly
- Rye Select Broad Market XL Portfolio Limited
- Rye Select Broad Market Portfolio Limited
- Evergreen Solar, Inc.
- Sola Ltd. Royal Bank of America v. Lehman Brothers Special Financing
- Miron Berenshteyn
- Deutsche Bank AG
- State Street Bank and Trust Company
- Southern Community Financial Corporation, Southern Community Bank and Trust
- Carolina First Bank

- Aliant Bank
- Bank of America, N.A.
- Massachusetts Water Resources Authority
- The Options Clearing Corporation
- BP Energy Company & BP Corporation North America Inc.

100 Largest Holders of Trade Debt

1. Microsoft Corporation
2. IBM Corporation
3. Network Appliance Inc.
4. Iron Mountain Digital Archives
5. Bloomberg Finance LP
6. FTInteractive Data
7. Information Builders Inc
8. Tibco Software, Inc.
9. Broadridge Securities Processing
10. CDW Direct LLC
11. Sungard Securities Finance Inc
12. 1301 Properties Owner LP
13. Dell Marketing L.P.
14. Rittal Corporation
15. AC Nielsen Company
16. Thomson Financial
17. Intuition Publishing Inc.
18. Ernst & Young LLP
19. Meridian IT, Inc.
20. Northrop Grunman
21. Diversified Global Graphics Group DG3
22. Gartner Group Inc.
23. Hewlett Packard Company
24. Storage Technology Corp
25. RR Donnelley Receivables Inc.
26. Triple Point Technology, Inc.
27. Video Corporation Of America
28. Rolfe & Nolan Systems Inc.
29. Iron Mountain Digital Archives
30. Cushman & Wakefield Inc.
31. Michael Stapleton Associates
32. A V Services Inc.
33. Automated Securities Clearance Ltd.
34. Computer Associates International Inc.
35. Integreon Managed Solutions
36. Clayton Fixed Income Services, Inc.
37. Meridian It, Inc.
38. CHD Meridian Healthcare

39. Computer Financial Consultants, Inc.
40. Allen & Overy
41. DBRS Inc.
42. Wipro Technologies
43. Alpha Office Supplies Inc.
44. Logical Information Machines
45. Interactive Data Corp.
46. Acronis, Inc.
47. Structure Group
48. AFD Contract Furniture Inc.
49. Key Systems
50. Hanover Moving &Storage Co Inc.
51. Ayco Services Agency Inc.
52. Wombat Financial Software, Inc.
53. Ikon Office Solutions Inc.
54. Rockefeller Center North, Inc.
55. Trimont Real Estate Advisors Inc.
56. Liquid Engines, Inc.
57. CDW Direct LLC
58. Dimension Data
59. Kepner Tregoe Inc.
60. Cyveillance
61. Swets Information Services Inc.
62. Network Appliance Inc.
63. IBM Corporation
64. Headstrong Services, LLC
65. Gotham Technology Group
66. EXLservice Holdings Inc.
67. Quest Software Inc.
68. Restaurant Associates
69. Iron Mountain Records Management
70. Agilysys Nj, Inc.
71. Mellon Analytical Solutions
72. Enterprise Solution Providers Inc.
73. SAS Institute Inc
74. Aperture Technologies
75. Lexis-Nexis
76. Greenline Financial Technologies Inc.
77. Compliance Data Center Inc.
78. DGWB, Inc.
79. DBRS, Inc.
80. Verrazano Consulting Solutions, LLC
81. Tac Americas, Inc.
82. Lexis Nexis
83. Rainmaker Group LLC

84. Dimension Data
85. Transaction Network Services
86. Nishimura & Partners
87. SOS Security Inc.
88. Polaris Software Lab (India), Ltd.
89. 4 Connections LLC
90. Hewlett Packard Company
91. Inconit Corporation
92. ILOG Inc.
93. The Bank Of New York
94. Trilogy Leasing Co. LLC
95. Standard Register
96. KPMG, LLP
97. Infusion Development Corp.
98. Sharon Land Company, LLC
99. Emil Werr
100. Computer Associates International Inc.

Professionals Retained by Significant Creditor Groups

- Milbank, Tweed, Hadley & McCloy LLP
- Munsch Hardt Kopf & Harr, P.C.
- Akin Gump Strauss Hauer & Feld LLP
- The Wilson Law Firm, PC

Utilities

- Con Edison
- The Hess Corporation
- NSTAR Electirc
- ComEd
- Sempra Energy Solutions
- NYC Water Board
- AT&T
- Cleveland Public Power
- Cleveland Division of Water
- Dominion
- Interstate Gas
- Illuminating
- NEORS
- Time Warner

Committee Members

- Wilmington Trust Company
- Mizuho Corporate Bank, Ltd.

- RR Donnelley & Sons
- The Bank of NY Mellon
- The Royal Bank of Scotland, PLC
- Shinsei Bank, Limited
- Metlife

SCHEDULE 2

SCHEDULE 2

LEHMAN BROTHERS HOLDING HOLDINGS, INC., ET AL.

**SCHEDULE OF INTERESTED PARTIES THAT CURRENTLY EMPLOY
OR HAVE FORMERLY EMPLOYED JONES DAY IN MATTERS
UNRELATED TO THE DEBTORS OR THEIR CHAPTER 11 CASES**

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
PARTIES IN INTEREST (OR AFFILIATED ENTITIES) WHO ARE CURRENT CLIENTS OR WERE CLIENTS WITHIN THE LAST TWO YEARS¹		
125 High Street, L.P. (a trade style for Tishman Speyer Archstone-Smith Sausalito Mezzanine II Group LLC) Tishman Speyer Properties, L.P.	Significant Landlord Potential Party in Interest	<ul style="list-style-type: none"> Affiliate company <i>TST George V SARL</i> is a current client.
Aberdeen Asset Management, Inc.	Potential Party in Interest	<ul style="list-style-type: none"> Affiliate companies <i>Aberdeen Property Investors UK Limited</i> and <i>Goodman UK Limited</i> are current clients; and Parent company Aberdeen Asset Management Plc is a stockholder of current client <i>Transrent Trailer Rental Limited</i>.
<i>Abm Industries, Inc.</i>	Potential Party in Interest	<ul style="list-style-type: none"> <i>Abm Industries, Inc.</i> is a current client.
<i>ABN Amro Rothschild</i>	Underwriting Investment Banker for Debtors' Securities Issued or Outstanding on the Commencement Date and/or three years prior to the Commencement Date	<ul style="list-style-type: none"> <i>ABN Amro Rothschild</i> is a current client; In 2007 current clients <i>The Royal Bank of Scotland Group Plc</i>, <i>Banco Santander S.A.</i> (f/k/a Banco Santander Central Hispano Group) and Fortis S.A. formed a consortium that acquired a majority ownership interest in ABN Amro; Affiliate companies <i>ABN AMRO Bank N.V.</i>, <i>Niederlassung Deutschland</i>, <i>Venture Finance Plc</i>, <i>Loparex, Inc.</i>, <i>ABN AMRO Bank N.V.</i>, <i>Sucursal En Espana</i> and <i>ABN AMRO Bank NV</i> are current clients; New affiliated companies <i>Interbanca S.p.A.</i>, <i>Banco Espanol De Credito (BANESTO)</i> and <i>Fortis Bank</i> are current clients;

¹

The names of current clients of Jones Day appear in bold and italics. The disclosure of stockholder interests or other affiliate relationships among potentially related entities reflects only information known to Jones Day through its conflict reporting system. Jones Day has not performed independent research to identify all stockholder interests or other affiliate relationships with respect to interested parties. Moreover, Jones Day has not disclosed representations of trade associations and similar industry or special interest organizations in which interested parties are members.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
		<ul style="list-style-type: none"> • Former affiliate company ABN AMRO Bouwfonds N.V.(f/k/a Bouwfonds Property Finance B.V.) was acquired by SNS REAAL Groep N.V. and changed its name to SNS Property Finance, a former client (closed 2007); • Affiliate company ABN AMRO Incorporated is the employer of an individual who is a current Jones Day client; • New affiliated company Banco Santander De Negociones S.A. is: (a) a stockholder of current client <i>Vista Capital De Expansion, S.A., S.G.E.C.R.</i>; and (b) the principal shareholder of current client <i>Vista Compania De Inversion, S.A.</i>; • New affiliated company Vista Desarrollo, S.A. is a stockholder of current client <i>Adherbal Global, S.L.</i>; • Affiliate companies ABN Amro Bank N.V., Chicago Branch, ABN Amro Participaties BV and its co-client Credit Agricole Private Equity (all closed 2008) are former clients; • New affiliated companies Fortis Commercial Finance Ltd., Fortis Bank NV-SA, and Fortis Bank UK Limited, (all closed 2007) are former clients; • New affiliate company Fortis Real Estate is the parent of former client Interparking Group (closed 2007); and • <i>See also</i> entry below for <i>The Royal Bank of Scotland Plc</i> regarding related disclosure.
AC Nielsen Company	Trade Debt Holder	<ul style="list-style-type: none"> • Parent company <i>The Nielsen Company</i> is a current client.
Advisory Board – David Rockefeller Center for Latin American Studies at Harvard University; and Advisory Board – Harvard Law School	Major Business Affiliation of Outside Director	<ul style="list-style-type: none"> • Related entity <i>President and Fellows of Harvard University</i> (d/b/a Harvard University) is a current client; and • Related entity <i>Harvard Property Trust LLC d/b/a Behringer Harvard</i> is a current client.
Aegis Finance LLC	Former Lehman Brothers Holdings, Inc. Entity	<ul style="list-style-type: none"> • Parent company <i>Aegis Group Plc</i> is a current client.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
Aetna Life Insurance Company	Bondholder	<ul style="list-style-type: none"> Parent company Aetna, Inc. is a current client; and Affiliate company Aetna U.S. Healthcare, Inc. is a member of current client Allegheny Health Education Research Foundation (AHERF) Creditors' Committee.
AEW Capital Management, L.P.	Potential Party in Interest	<ul style="list-style-type: none"> Parent company Natixis, f/k/a former client Natexis Banques Populaires (closed 2008), the successor in interest following the merger of French cooperative banking groups Banque Populaire and former client Groupe Caisse D'Epargne (closed 2008), is a current client; and <i>See also</i> entries below for Loomis Sayles & Co., L.P. and Natixis Asset Management Advisors regarding related disclosure.
A I M Funds; and A I M Advisors, Inc.	Potential Parties in Interest	<ul style="list-style-type: none"> A I M Advisors, Inc. is a current client.
Alameda County (CA) Employees' Retirement Association	Potential Party in Interest	<ul style="list-style-type: none"> Alameda County (CA) Employees' Retirement Association is a current client.
Alfa Mutual Fire Insurance	Bondholder	<ul style="list-style-type: none"> Affiliate companies Alfa Mutual Insurance Company and Alfa Mutual First Insurance Company are former clients (both closed 2007).
Allianz Life Insurance Company of North America	Bondholder	<ul style="list-style-type: none"> Affiliate company Dresdner Bank AG is a current client; Affiliate company Allianz Capital Partners is a former client (closed 2008); and <i>See also</i> entry below for Dresdner Bank AG regarding related disclosure.
Allstate Insurance Company	Member of Ad Hoc or Unofficial Creditors' Committee	<ul style="list-style-type: none"> Allstate Insurance Company is a former client (closed 2007).
Ameren, et al. (name given)	Potential Parties in Interest	<ul style="list-style-type: none"> Parent company Ameren Corporation is a current client.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
American Family Life Assurance Company (AFLAC)	Bondholder	<ul style="list-style-type: none"> An individual affiliated with affiliate companies AFLAC Japan and AFLAC International Incorporated is a current Jones Day client (opened 2007).
American Life Insurance Company National Union Fire Insurance Company of Pittsburgh, PA	Bondholder Significant Landlord	<ul style="list-style-type: none"> Parent company American International Group, Inc. (AIG) is the parent of Sun America, the employer of an individual who is a current Jones Day client; Affiliate company AIG Life Insurance Company is a participant in a joint venture with current client <i>Carter & Associates LLC</i>; Affiliate companies <i>AIG Consumer Finance Group</i> and <i>A. I. Credit Consumer Discount Company</i> are current clients; Affiliate company AIG Annuity Insurance Company is a member of current client <i>Ad Hoc Committee of Thomson S.A. Noteholders</i>; Affiliate companies AIG Global Real Estate Investment Corporation and AIG European Real Estate Partners are affiliated with current client <i>Agimarques Troyes SARL</i>; and Affiliate companies AIG Global Investment Group and AIG Private Bank, Ltd. are former clients (both closed 2007).
American National Insurance Company, Inc.	Potential Party in Interest	<ul style="list-style-type: none"> To the extent it is the named party in interest, a company named American National Insurance Corporation was a named Debtor and/or Nondebtor Affiliate in the chapter 11 cases for former client Laidlaw International, Inc. (closed 2007), in which Jones Day was Debtors' Counsel.
America's Servicing Company	Potential Party in Interest	<ul style="list-style-type: none"> Parent company Wells Fargo & Company is: (a) the parent of current clients <i>Wells Fargo Bank, National Association</i> and <i>Wells Fargo Foothill, Inc.</i>; (b) a stockholder of former client Witel Communications Group, Inc. (closed 2008); and (c) the pending acquirer of current client <i>Wachovia Bank, National Association</i> and its affiliated companies; and See also entries below for Metropolitan West Capital Management LLC; <i>Wachovia Bank, N.A.</i>; Wachovia Securities Limited; and Wells Fargo & Co.; <i>Wells Fargo Bank, N.A.</i> regarding related disclosure.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
ANZ Banking Group Limited, a/k/a <i>Australia and New Zealand Banking Group Limited</i>	Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> ANZ Banking Group Limited is also known as current client <i>Australia and New Zealand Banking Group Limited</i>.
AON Consulting	Potential Party in Interest	<ul style="list-style-type: none"> Affiliate company <i>AON Conseil & Courtage SA</i> is a current client.
<i>Aozora Bank Ltd.</i>	Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> <i>Aozora Bank Ltd.</i> is a current client; and See also entry below for GMAC LLC; GMAC Residential Capital; GMAC IM regarding related disclosure.
Aperture Technologies	Trade Debt Holder	<ul style="list-style-type: none"> Affiliate company <i>Emerson Process Management Power and Water Solutions, Inc.</i> is a current client; and Parent company Emerson Electric Company is: (a) a former client (closed 2007); and (b) a participant in a joint venture with Dana Corporation (n/k/a current client <i>Dana Holding Corporation</i>).
Assicurazioni Generali SpA	Potential Party in Interest	<ul style="list-style-type: none"> Affiliate company <i>Generali Immobilier Gestion</i> is a current client.
<i>AT&T, Inc.</i>	Utility Provider	<ul style="list-style-type: none"> <i>AT&T, Inc.</i> is: (a) a current client; (b) affiliated with an individual who is a former Jones Day client (closed 2008); and (c) the employer of an individual who is a current Jones Day client (opened 2008); Affiliate companies <i>AT&T California, AT&T Mobility LLC</i> (f/k/a Cingular Wireless LLC), <i>Ameritech Publishing, Inc.</i> and <i>Sterling Commerce, Inc.</i> are current clients; Affiliated entity AT&T Pension Trust is a partner in current client <i>Morgan Stanley RE Fund II</i>; and Affiliated entity AT&T Master Pension Trust is a limited partner in current client <i>MS Real Estate Fund, Inc.</i>
Avaya, Inc.	Potential Party in Interest	<ul style="list-style-type: none"> Affiliate company Avaya Belgium SPRL is a former client (closed 2008).

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
AXA and related parties (name given) AXA Equitable Life Insurance Company	Significant Shareholder Bondholder	<ul style="list-style-type: none"> Affiliate companies AXA Service AG and AXA Colonia Lebensversicherung AG (both closed 2007) are former clients; and Affiliate company Alliance Capital Management, L.P. is a stockholder of current client WHX Corporation.
Baker & McKenzie	Debtors' Professional	<ul style="list-style-type: none"> Baker & McKenzie is a former client (closed 2007).
Ballard Spahr Andrews & Ingersoll LLP	Debtors' Professional	<ul style="list-style-type: none"> Ballard Spahr Andrews & Ingersoll LLP is a current client.
Banctec Ltd.	Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> Affiliate company Banctec, Inc. is a current client.
Bank of America, N.A. Bank of America Plaza Ste. 3500	Potential Party in Interest Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> Parent company and current client Bank of America Corporation is: (a) the pending acquirer of parent company and current client Merrill Lynch & Co. and its affiliate companies, including affiliate companies and current clients DSP Merrill Lynch Limited, Merrill Lynch Asia Pacific Ltd. and Merrill Lynch Europe Plc; (b) a stockholder of current client Giant Industries, Inc.; and (c) a current and/or former member of current client Murray Energy Ad Hoc Committee; and See also entry below for Merrill Lynch regarding related disclosure.
Bank of China Bank of China, New York Branch	Potential Party in Interest Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> Jones Day represents the People's Republic of China (the shareholder of Bank of China) and other entities governed or owned by the Government of China; The Bank of China is a stockholder of current client Phoenix Satellite Television Holdings Ltd.; and Affiliated branch Bank of China, Sydney Branch is a former client (closed 2008).
Bank of Montreal	Potential Party in Interest	<ul style="list-style-type: none"> Affiliate company Harris N.A. (d/b/a BMO Financial Group) is a current client.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<p><i>The Bank of New York</i></p> <p>BNY Corporate Trustee Services, Ltd.</p>	<p>Largest Unsecured Creditors Other Than Bondholders</p> <p>Potential Party in Interest</p>	<ul style="list-style-type: none"> • <i>The Bank of New York</i> is a current client; • Parent company The Bank of New York Mellon Corporation, the successor in interest following the merger of former parent company The Bank of New York, Co. Inc. and current client <i>Mellon Financial Corporation</i>, is: (a) a member of current client <i>Allegheny Health Education Research Foundation (AHERF) Creditors' Committee</i>; and (b) a stockholder of current client <i>FLYi, Inc.</i>; • Affiliate company Alcentra is affiliated with current client <i>Ad Hoc Committee of Autodis Mezzanine</i> Bondholders; • Affiliate company <i>Fursa Alternative Strategies LLC</i> (f/k/a Mellon HBV Alternative Strategies LLC) is a current client; and • See also entry below for Canadian Imperial Bank of Commerce; CIBC World Markets, Inc. regarding related disclosure.
<p><i>The Bank of Tokyo Mitsubishi, UFJ, Ltd.</i>; and</p> <p>Mitsubishi UFJ SEC Company</p>	<p>Potential Parties in Interest</p>	<ul style="list-style-type: none"> • <i>The Bank of Tokyo Mitsubishi, UFJ Ltd.</i>, is: (a) a current client; and (b) a majority stockholder of current client <i>Union Bank of California</i>; • Affiliate companies <i>Mitsubishi UFJ Lease & Finance Company Limited</i> and <i>Bank of Tokyo Mitsubishi Trust Company</i> are current clients; • Affiliate company Mitsubishi UFJ Securities is a stockholder of current client <i>Pled Technology Group (Hong Kong) Ltd.</i>; • Affiliate company BTM Capital Corporation is a former limited partner in former client Volvo Aero Services, L.P. (closed 2008); • Affiliate company Bank of Tokyo-Mitsubishi Limited, Sucursal En Espana is a former client (closed 2007); and • See also entries below for <i>Morgan Stanley & Co., Inc.</i>, UFJ Bank Limited; <i>Union Bank of California</i> and Van Kampen Asset Management, Inc. regarding related disclosure.
<p>Bank Pekao, S.A.</p>	<p>Potential Party in Interest</p>	<ul style="list-style-type: none"> • Related entity Unicredit Markets & Investment Banking is a trade style of current client <i>Bayerische Hypo-Und Vereinsbank AG</i>.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<p>Barclays Capital, Inc. Barclays Global Fund Advisors</p>	<p>Potential Party in Interest Bondholder</p>	<ul style="list-style-type: none"> • Barclays Capital, Inc. and affiliate companies Barclays Bank Plc, Barclays Bank S.A., and Fives are current clients; • Affiliated company Barclays Unquoted Investments Limited is a stockholder of current client Enigma Holidays Limited; • Affiliate company Barclays Capital Real Estate is a participant in a joint venture with current client Westbrook Real Estate Fund VI; and • Affiliate company Barclays Global Investors, N.A. is a stockholder of current client FLYi, Inc.
<p>Bay Harbour Management LLC; and Bay Harbour Master (name given)</p>	<p>Potential Parties in Interest</p>	<ul style="list-style-type: none"> • Bay Harbour Management LLC is a current client.
<p>BBVA Gestion S.A. SGIIC (Spain)</p>	<p>Bondholder</p>	<ul style="list-style-type: none"> • Affiliate company Banco Bilbao Vizcaya Argentaria is: (a) a current client; and (b) a stockholder of current client Citic International Financial Holdings Limited.
<p>Blackrock Financial Management, Inc.</p>	<p>Potential Party in Interest</p>	<ul style="list-style-type: none"> • Affiliate companies Blackrock Alternative Advisors and Blackrock Realty Advisors, Inc. are current clients; and • Parent company Blackrock, Inc. is a member of current client Ad Hoc Committee of Lenders to Euramax and former client Ad Hoc Committee of Geo Specialty Chemicals, Inc. (closed 2008).
<p>Bloomberg, L.P.; Bloomberg Finance, L.P.</p>	<p>Largest Unsecured Creditors Other Than Bondholders Largest Unsecured Creditors Other Than Bondholders and Largest Holders of Trade Debt</p>	<ul style="list-style-type: none"> • Bloomberg, L.P. is a current client and the parent company of Bloomberg Finance, L.P.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<i>BNP Paribas</i>	Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> • <i>BNP Paribas</i> is: (a) a current client; and (b) a stockholder of former client HQ Global Holdings, Inc. (closed 2007); • Affiliate company <i>Cetelem Belgium S.A.</i> is a current client; • Affiliate company BNP Paribas Securities Corporation is the employer of two individuals who are former Jones Day clients (closed 2007 and 2008, respectively); and • Affiliate company BNP Paribas Assurance (d/b/a Cardif S.A.) is a participant in a joint venture with current client <i>General Electric Co., Inc.</i>
Board of Trade of the City of Chicago, Inc. (n/k/a <i>CME Group, Inc.</i>)	Significant Landlord	<ul style="list-style-type: none"> • The Board of Trade of the City of Chicago, Inc. is now known as current client <i>CME Group, Inc.</i>
Board of Trustees of New York University, Inc.	Major Business Affiliation of Outside Director	<ul style="list-style-type: none"> • Related entities <i>New York University</i> and <i>Mount Sinai School of Medicine of New York University</i> are current clients.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
BP Canada; BP Energy; BP North America; and IGI Resources (a BP Plc subsidiary)	Potential Parties in Interest	<ul style="list-style-type: none"> • Parent company BP Plc is a former client (closed 2008); • Affiliate company BP Alfa Petroleum Limited is a partner in current client TNK-BP; and • Affiliate company BP Exploration Alaska is a former client (closed 2008).
BRE Bank S.A.	Potential Party in Interest	<ul style="list-style-type: none"> • Affiliate company Eurohypo AG is a current client; • Parent company Commerzbank AG is a former client (closed 2007); and • <i>See also</i> entry below for Commerzbank AG and Commerzbank AG (New York and Grand Cayman Branches) regarding related disclosure.
The British Land Company Plc	Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> • The British Land Company Plc is: (a) a current client; (b) the ultimate parent of current clients Gibraltar General Partner Limited and Pillar Property Plc; (c) the employer of an individual who is a current Jones Day client; (d) affiliated with current client The Whiteley Co-Ownership; and (e) has an ownership in current clients The City of London Office Unit Trust, Hercules Income Fund and Hercules Unit Trust.
Burns, White & Hickton LLC (BWH)	Debtors' Professional	<ul style="list-style-type: none"> • Burns, White & Hickton LLC (BWH) is a current client.
Caisse De Depot Et Placement Du Quebec	Potential Party in Interest	<ul style="list-style-type: none"> • Affiliate company Sitq, Inc. is a current client.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
Calyon; and Calyon Securities	Potential Parties in Interest	<ul style="list-style-type: none"> • Affiliate companies <i>Calyon S.A. Sucursal En Espana</i> and <i>CNCA</i> are current clients; • Affiliate company Credit Agricole is: (a) a member of current client <i>Forbion Capital Partners</i>; and (b) a limited partner of current client <i>Limited Partner Group of New City Asia Partners</i>; • Affiliate company Credit Lyonnais Private Equity is a member of current client <i>Former Shareholders of Soamai</i>; • Affiliate company Calyon Corporate and Investment Bank is a former client (closed 2008); and • See also entry below for CPR (USA), Inc. regarding related disclosure.
Canadian Imperial Bank of Commerce; and CIBC World Markets, Inc.	Potential Parties in Interest	<ul style="list-style-type: none"> • Parent company The Bank of New York Mellon Corporation, which has a 50% ownership interest in affiliate company CIBC Mellon Trust Company, is: (a) a member of current client <i>Allegheny Health Education Research Foundation (AHERF) Creditors' Committee</i>; and (b) a stockholder of current client <i>FLYi, Inc.</i>; and • See also entry above for <i>The Bank of New York</i> regarding related disclosure.
Capital Research and Management Company	Bondholder	<ul style="list-style-type: none"> • Capital Research and Management Company is: (a) a stockholder of Dana Corporation (n/k/a current client <i>Dana Holding Corporation</i>); and (b) a stockholder of former client Witel Communications Group, Inc. (closed 2008); and • Affiliate company Capital Group International S.A. is a stockholder of current client <i>Kaiser Aluminum Corporation & Kaiser Aluminum and Chemical Corporation</i>.
CB Richard Ellis, Inc. CB Richard Ellis Client Account RE Gloa	Potential Party in Interest Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> • Affiliate company <i>CB Richard Ellis Real Estate Group Services, Inc.</i> is a current client; and • Affiliate company CB Richard Ellis Investors LLC is: (a) the parent of former client Richmount Management Limited – FSA No: 145008 (closed 2007); and (b) affiliated with former clients SP 77 Worth Street LLC (closed 2007) and 73 Worth Street Acquisitions LLC (closed 2008).

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
CDW Direct LLC	Largest Unsecured Creditors Other Than Bondholders and Trade Debt Holder	<ul style="list-style-type: none"> Parent company <i>CDW Corporation</i> is a current client.
Chevron Natural Gas	Potential Party in Interest	<ul style="list-style-type: none"> Parent company <i>Chevron Corporation</i> is: (a) a current client; and (b) a stockholder of current client <i>Star Petroleum Refining Company</i>; Affiliate companies <i>Chevron Lubricants India Pte. Ltd.</i>, <i>Chevron Phillips Chemical Company L.P.</i> and <i>Chevron Global Energy, Inc.</i> are current clients; Affiliate company ChevronTexaco Global Power Generation is affiliated with current client <i>Tri Energy Company Limited</i>; Affiliate company Chevron Singapore Pte Ltd. is a stockholder of current client <i>Singapore Refining Company Private Limited</i>; Affiliate company Chevron Texaco is a participant in a joint venture with current client <i>Energy Conversion Devices, Inc.</i>; and Affiliate company Chevron USA is affiliated with current client <i>Cabinda Gulf Oil Company, Ltd.</i>
Chicago Mercantile Exchange	Potential Party in Interest	<ul style="list-style-type: none"> Parent company <i>The CME Group, Inc.</i> is a current client.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
Citibank, N.A.; and Citibank, N.A., Hong Kong Branch	Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> • Parent company Citigroup, Inc. is a current client; • Affiliate companies Citigroup Global Markets Asia Limited, Citigroup Global Markets Limited, Honma Golf Co., Ltd., Nikko Cordial Corporation and TST George V SARL are current clients; • Affiliate company National Benefit Life Insurance is a member of current client Ad Hoc Committee of Thomson S.A. Noteholders; • Affiliate company Citigroup Financial Products, Inc. is a former affiliated entity of former client First United Asset Management Co., Ltd. (closed 2007); • Affiliate company Citicorp Venture Capital is a former stockholder of former client Hancor Holding Corporation (closed 2008); and • <i>See also</i> entry below for GMAC LLC; GMAC Residential Capital; GMAC IM regarding related disclosure.
The Chuo Mitsui Trust and Banking Co., Ltd.	Potential Party in Interest	<ul style="list-style-type: none"> • The Chuo Mitsui Trust and Banking Co., Ltd. is a former client (closed 2007).
City of Long Beach	Potential Party in Interest	<ul style="list-style-type: none"> • The City of Long Beach is a member of current client Alameda Corridor Trans Authority; and • <i>See also</i> entry below for Metropolitan Transit Authority (a/k/a MTA) regarding related disclosure.
The Cleveland Electric Illuminating Company (a/k/a The Illuminating Company)	Utility Provider	<ul style="list-style-type: none"> • Parent company FirstEnergy Corporation is a current client.
Clifford Chance Clifford Chance US LLP	Largest Unsecured Creditors Other Than Bondholders Significant Landlord	<ul style="list-style-type: none"> • Affiliated entity Clifford Chance Puender is a former client (closed 2007).
CommerzBank AG; and CommerzBank AG (New York and Grand Cayman Branches)	Potential Parties in Interest	<ul style="list-style-type: none"> • CommerzBank AG is a former client (closed 2007); • Affiliate company Eurohypo AG is a current client; and • <i>See also</i> entry above for BRE Bank S.A. regarding related disclosure.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
Commonwealth Bank of Australia, Tokyo Branch	Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> • The <i>Commonwealth Bank of Australia</i> is a current client; and • Affiliated entity Commonwealth Bank of Australia – Executive Committee is a former client (closed 2008).
Continental Casualty Co., Inc.	Bondholder	<ul style="list-style-type: none"> • Parent company Loews Corporation is the ultimate parent of current client <i>Texas Gas Transmission LLC</i>.
<i>Contrarian Capital Management</i>	Potential Party in Interest	<ul style="list-style-type: none"> • <i>Contrarian Capital Management</i> is: (a) a current client; and (b) an investor in current client <i>International Coal Group, Inc.</i>
CPR (USA), Inc.	Significant Landlord	<ul style="list-style-type: none"> • Affiliate company Credit Agricole is a member of current client <i>Forbion Capital Partners</i>; • Affiliate company Credit Lyonnais Private Equity is a member of current client <i>Former Shareholders of Soamai</i>; • Affiliate company <i>CNCA</i> is a current client; • Affiliate company Calyon Corporate and Investment Bank is a former client (closed 2008); and • <i>See also</i> entry above for Calyon; and Calyon Securities regarding related disclosure.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<i>Credit Suisse</i>	Potential Party in Interest	<ul style="list-style-type: none"> • <i>Credit Suisse</i> and affiliate companies <i>CS First Boston</i> (a/k/a <i>Credit Suisse First Boston</i>), <i>Credit Suisse Securities (Europe) Limited</i>, <i>Credit Suisse (Hong Kong) Limited</i> and <i>Select Portfolio Servicing, Inc.</i> are current clients; and • Parent company Credit Suisse Group AG is: (a) a partner of current client <i>Meadowlands Xanadu</i>; and (b) a stockholder of current client <i>Performance Transportation Services, Inc.</i>
<i>Cushman & Wakefield, Inc.</i>	Trade Debt Holder	<ul style="list-style-type: none"> • <i>Cushman & Wakefield, Inc.</i>, parent company <i>Mitsubishi Estate Co., Ltd.</i> and affiliate companies <i>Cushman & Wakefield K.K.</i> and <i>Chelsea Japan Co., Ltd.</i> are current clients; • Affiliate company Cushman & Wakefield of California, Inc. is a former client (closed 2008); and • See also entry below for Rockefeller Center North, Inc. regarding related disclosure.
D. E. Shaw Composite Portfolios LLC; and D. E. Shaw Oculus Portfolios LLC	Potential Parties in Interest	<ul style="list-style-type: none"> • Parent company <i>D. E. Shaw & Co., L.P.</i> is: (a) a current client; and (b) a member of current client <i>Ad Hoc Committee of Lenders to Building Material Corporation</i>; and • Affiliate company D. E. Shaw Real Estate Portfolios 1, LLC has an ownership interest in current client <i>SCD Holdings Corporation</i>.
<i>Danske Bank A/S</i>	Secured Creditor	<ul style="list-style-type: none"> • <i>Danske Bank A/S</i> and affiliate company <i>Sampo Bank Plc</i> are current clients; and • Affiliate company Ostgota Enskilda Bank is a former client (closed 2007).
<i>Davis, Polk, & Wardwell</i>	Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> • <i>Davis, Polk & Wardwell</i> is a current client.
Dell Marketing, L.P.	Largest Unsecured Creditors Other Than Bondholders and Trade Debt Holder	<ul style="list-style-type: none"> • Parent company <i>Dell, Inc.</i> is a current client.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<i>Deutsche Bank AG, New York Branch</i>	Significant Landlord	<ul style="list-style-type: none"> • <i>Deutsche Bank, New York Branch</i> is a current client; • Parent company <i>Deutsche Bank AG</i> is: (a) a current client; (b) the parent of Pyramid Ventures, a minority interest owner of current client <i>Geobiotics LLC</i>; (c) a member of former client Ad Hoc Committee of Geo Specialty Chemicals, Inc. (closed 2008); (d) a participant in a joint venture with current client <i>Orix Corporation</i>; (e) a stockholder of current client <i>WHX Corporation</i>; (f) the former parent of Deutsche Bank Venture Capital, a major stockholder of current client <i>Timebase Pty Limited</i>; (g) the ultimate parent of former client DB Trust Company Limited Japan (closed 2007); and (h) the employer of an individual who is a former Jones Day client (closed 2008); • Affiliate companies <i>Deutsche Bank Trust Company Americas, Deutsche Bank International (Asia) Limited, Deutsche Bank AG, Taipei Branch</i> and <i>Ald Autoleasing D GmbH</i> are current clients; • Affiliate company <i>Deutsche Bank AG, Hong Kong Branch</i> is a current client and a co-client with current client <i>DB Trustees (Hong Kong) Limited</i>; • Affiliate company <i>Deutsche Bank AG, London Branch</i> is: (a) a current client; and (b) a minority interest owner of current client <i>Deutsche Software Limited</i>; • Affiliate company DB Capital Partners is a former stockholder of former client Redfern Photonics Pty Ltd. (closed 2007); and • Affiliate companies Deutsche Bank Capital Markets (closed 2007) and Deutsche Equities India Pvt. Ltd. (closed 2008) are former clients.
Dexia Belgique; Dexia Deutschland; Dexia Local; and Dexia Luxemburg	Potential Parties in Interest	<ul style="list-style-type: none"> • Affiliate company Dexia Banque Privee France is a former client (closed 2008).
Direct Energy Business LLC; and Direct Energy LLC	Potential Parties in Interest	<ul style="list-style-type: none"> • Affiliate company <i>Centrica Energia</i> is a current client.
Diversified Global Graphics Group (DG3)	Trade Debt Holder	<ul style="list-style-type: none"> • Diversified Global Graphics Group (DG3) was formerly known as former client CGI Group, Inc. (closed 2007).

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
DnB NOR Bank ASA	Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> • DnB NOR Bank ASA is a former client (closed 2007).
Dominion (name given)	Utility Provider	<ul style="list-style-type: none"> • To the extent it is the named party in interest, Dominion East Ohio and affiliate companies Dominion Nuclear Connecticut, Inc. and Dominion Energy Marketing, Inc. are current clients.
Dorsey & Whitney LLP	Debtors' Professional	<ul style="list-style-type: none"> • Dorsey & Whitney LLP is a current client.
Dresdner Bank AG ; and Dresdner Kleinwort Group Holdings LLC	Potential Parties in Interest	<ul style="list-style-type: none"> • Dresdner Bank AG and affiliate company Dresdner Kleinwort Limited are current clients; • Affiliate company Fireman's Fund Insurance Company is a shareholder of current client Magnequench International, Inc.; • Affiliate company AGF Private Equity is: (a) a former client (closed 2007); and (b) a member of current client Former Shareholders of Somai; • Affiliate company Allianz Capital Partners is a former client (closed 2008); and • See also entry above for Allianz Life Insurance Company of North America regarding related disclosure.
Duke Corporate Education	Potential Party in Interest	<ul style="list-style-type: none"> • Related entity Duke University is a current client.
Duke Energy Ohio, Inc.	Potential Party in Interest	<ul style="list-style-type: none"> • Parent company Duke Energy Corporation is a member of current client AP1000 Operators Group LLP; • Affiliate company Texas Eastern Transmission, L.P. is a current client; • Affiliate company Duke Energy NGL Services, L.P. is a participant in a joint venture with current client OGE Energy Corporation; and • See also entry below for Public Service Company of North Carolina regarding related disclosure.
Eaton Corporation	Potential Party in Interest	<ul style="list-style-type: none"> • Eaton Corporation is a current client.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<i>Ernst & Young</i>	Largest Unsecured Creditors Other Than Bondholders; Debtors' Professional; and Trade Debt Holder	<ul style="list-style-type: none"> • <i>Ernst & Young</i> is a current client; • An individual affiliated with <i>Ernst & Young</i> is a current Jones Day client (opened 2007); and • Affiliate company Ernst & Young (London Office) is a former client (closed 2007).
European Bank for Reconstruction & Development	Potential Party in Interest	<ul style="list-style-type: none"> • European Bank for Reconstruction and Development is a former client (closed 2008).
Factiva, Inc.	Potential Party in Interest	<ul style="list-style-type: none"> • Parent company <i>News Corporation</i> is: (a) a current client; (b) the ultimate parent of current client <i>NYP Holdings, Inc., d/b/a The New York Post</i>; and (c) a stockholder of current client <i>Phoenix Satellite Television Holdings Ltd.</i>
Fannie Mae (a/k/a Federal National Mortgage Association)	Potential Party in Interest	<ul style="list-style-type: none"> • Fannie Mae (a/k/a Federal National Mortgage Association) is: (a) a former client (closed 2008); and (b) a member of current client <i>Pace Investment Group</i>.
<i>Federal Express Corporation</i>	Potential Party in Interest	<ul style="list-style-type: none"> • <i>Federal Express Corporation</i> is: (a) a current client; and (b) a member of current client <i>UFEX</i>; • Affiliate company <i>Fedex Ground Package System, Inc.</i> is a current client; and • Affiliate company FedEx Express is a former client (closed 2008).
<i>Federated Investors, Inc.</i>	Bondholder	<ul style="list-style-type: none"> • <i>Federated Investors, Inc.</i> is a current client.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
Ferrari S.p.A.	Major Business Affiliation of Outside Director	<ul style="list-style-type: none"> Affiliate company <i>Ferrari & Maserati of Orange County LLC</i> is a current client.
Fidelity Management & Research	Secured Lender	<ul style="list-style-type: none"> Fidelity Management & Research Company and affiliate company Fidelity Management Trust are stockholders of current client <i>Harman International Industries, Incorporated</i>; Parent company FMR Corporation is a stockholder of current client <i>BJ Services Company USA</i>; Affiliate companies <i>Fidelity Investments Money Management, Inc.</i> and <i>Fidelity Equity Partners</i> are current clients; Affiliate company Fidelity Investments is a stockholder of former client Wiltel Communications Group, Inc. (closed 2008); and See also entry below for <i>T. Rowe Price Associates</i> regarding related disclosure.
Folger Library (name given)	Affiliation of Outside Director	<ul style="list-style-type: none"> Related entity <i>The Folger Shakespeare Library</i> is a current client.
Franklin Advisers, Inc.; and Franklin Templeton Investments	Bondholders	<ul style="list-style-type: none"> Franklin Advisers, Inc. is a former client (closed 2008); <i>Franklin Templeton Investments</i> and affiliate company <i>Franklin Templeton</i> are current clients; Affiliate company Franklin Mutual Advisers LLC is: (a) a participant in a joint venture with current client <i>International Automotive Components Group North America</i>; and (b) has an ownership in former client International Automotive Components Group Brazil (closed 2008); and Affiliate company Franklin Resources/Templeton is a stockholder of current client <i>Proliance International, Inc.</i>

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<p>GE Capital Corporation</p> <p>General Electric Co., Inc.; and</p> <p>G.E. Fleet Council</p>	<p>Major Lessor</p> <p>Major Fleet Customers</p>	<ul style="list-style-type: none"> • General Electric Co., Inc. is: (a) a current client; (b) the parent of GE Capital Corporation and G.E. Fleet Council; (c) the employer of an individual who is a current Jones Day client (opened 2008); and (d) a participant in a joint venture with former client NVC Industrial Development Co. Ltd. (closed 2008); • Affiliate company General Electric Capital Corporation is a member of current client Ad Hoc Committee of Lenders to Euramax; and • Affiliate company Genworth Mortgage Insurance Corporation is a current client.
<p>The Georgetown University</p>	<p>Potential Party in Interest</p>	<ul style="list-style-type: none"> • The Georgetown University is a participant in a joint venture with current client Medstar Health, Inc.; and • Affiliated entity Georgetown University Law Center is a current client.
<p>Gibson Dunn & Crutcher LLP</p>	<p>Debtors' Professional</p>	<ul style="list-style-type: none"> • Gibson Dunn & Crutcher LLP is a current client.
<p>Glg Partners, L.P.</p>	<p>Potential Party in Interest</p>	<ul style="list-style-type: none"> • Glg Partners, L.P. is a current client.
<p>GMAC LLC; GMAC Residential Capital; and GMAC IM</p>	<p>Potential Parties in Interest</p>	<ul style="list-style-type: none"> • Parent company General Motors Corporation is: (a) a current client; (b) a participant in a joint venture with current client Toyota Motor Corporation known as former client New United Motor Manufacturing, Inc. (NUMMI) (closed 2008); (c) the employer of an individual who is a current Jones Day client (opened 2006); (d) affiliated entity of former client Deskom (closed 2008); and (e) a majority owner of former client Dmax, Ltd. (closed 2007); • In 2006 General Motors Corporation sold a 51% interest in GMAC as a whole to a consortium led by Cerberus FIM Investors LLC and other investors, including a private equity arm of current client Citigroup, Inc., current client Aozora Bank of Japan; and a subsidiary of current client The PNC Financial Services Group, Inc.; and also completed the sale of a 78% ownership interest in its subsidiary, GMAC Commercial Mortgage Corporation (n/k/a affiliate company and client Capmark Financial Group, Inc.) to a private investment group that included Kohlberg, Kravis, Roberts & Co., Five Mile Capital Partners and Goldman Sachs Capital Partners L.P.;

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
		<ul style="list-style-type: none"> • Affiliate company General Motors Pension Trust is a partner in current client <i>Morgan Stanley RE Fund II</i> and a limited partner in current client <i>MS Real Estate Fund, Inc.</i>; • Affiliate company <i>GMAC Financial Services</i> is a current client; • New affiliated company Cerberus Capital Management, Inc. is: (a) the parent of current client <i>Chrysler LLC</i>; (b) the ultimate parent of current client <i>Albertson's LLC</i>; and (c) a stockholder of current client <i>Bluelinx Holdings, Inc.</i> and former client Propertyone GmbH (closed 2008); • Cerberus Partners, L.P.: (a) has been a client; and (b) is a stockholder of former client HQ Global Holdings, Inc. (closed 2007); • New affiliated company <i>The PNC Financial Services Group, Inc.</i> is: (a) a current client; (b) the new parent company of current client <i>National City Corporation</i> and its affiliate companies, including current client <i>National City Bank</i>; (c) the parent of Asahi Tec, a major shareholder of current client <i>Metaldyne Corporation</i>; (d) a member of current client <i>Allegheny Health Education Research Foundation (AHERF) Creditors' Committee</i>; (e) affiliated with current client <i>Administrative Committee of PNC Financial Services</i>; (f) the parent of Blackrock, Inc., a member of former client Ad Hoc Committee of Geo Specialty Chemicals, Inc. (closed 2008); (g) the parent of current client <i>PNC Bank, National Association (Trustee)</i>; and (h) the new employer of an individual who is a current Jones Day client; • New affiliated company Kohlberg, Kravis, Roberts & Co. is a stockholder of current client <i>NXP Semiconductors USA, Inc.</i> and of WKI Holding Company, Inc., the parent of former client World Kitchen, Inc. (closed 2008); • New affiliated company Five Mile Capital Partners LLC is a participant in a joint venture with current client <i>The Townsend Group</i>;

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
		<ul style="list-style-type: none"> • New affiliated company Goldman Sachs Capital Partners L.P. is: (a) a former client (closed 2007); (b) a co-owner of current client Education Management Corporation; and (c) a participant in a joint venture with Cypress Group LLC that owns current client Cooper Standard Automotive Group; • New affiliated companies Goldman Sachs International and Goldman Sachs Gao Hua Securities Company, Ltd. are current clients; • New affiliated company GS Capital Partners VI Fund, L.P. is affiliated with current client Alltel Corporation; • New affiliated company Goldman Sachs & Co. is: (a) a current client; (b) a stockholder of current clients International Automotive Components Group, Inc., Healthmarkets, Inc. and Osyka Corporation; and (c) an investor in current client Sun Edison LLC; • New affiliated company Goldman Sachs (Singapore) Pte is a current client and co-client with current client Kotak Mahindra Capital Company; • New affiliated company Fujita Corporation is a participant in a joint venture with current client Chun Wo (China) Limited; • New affiliated company J. Aron & Company is a former client (closed 2008); and • <i>See also</i> entry above for Aozora Bank of Japan; Citibank, N.A.; Citibank Bank, N.A. Hong Kong Branch; and entries below for Goldman Sachs Credit Partners, L.P. and Residential Funding Company LLC regarding additional and related disclosure.
Goldman Sachs Credit Partners, L.P.	Potential Party in Interest	<ul style="list-style-type: none"> • Goldman Sachs Credit Partners, L.P. is: (a) a former client (closed 2007); and (b) a member of current client Service Net Solutions Ad Hoc Committee; and • <i>See also</i> entries above for Aozora Bank of Japan; Citibank Bank N.A. Hong Kong Branch and GMAC LLC; GMAC Residential Capital; and GMAC IM regarding additional and related disclosure.
GS European Performance Fund Ltd.	Potential Party in Interest	<ul style="list-style-type: none"> • Affiliate company SAFT is a current client.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
The Guardian Life Insurance Company of America	Bondholder	<ul style="list-style-type: none"> The Guardian Life Insurance Company of America is: (a) a stockholder of current client Giant Industries, Inc.; and (b) a member of current client Ad Hoc Committee of Thomson S.A. Noteholders.
Harbert (name given); Harbinger Capital Partners; and Harbinger Capital Partners Special Situations Fund, L.P.	Potential Parties in Interest	<ul style="list-style-type: none"> To the extent it is the named party in interest, Harbert Management Corporation is the parent company of Harbinger Capital Partners and Harbinger Capital Partners Special Situations Fund, L.P.; and Harbinger Capital Partners Special Situations Fund, L.P. is a stockholder of current client PLVTZ, Inc.
Healthcare Services Corporation (d/b/a Blue Cross and Blue Shield of Illinois)	Potential Party in Interest	<ul style="list-style-type: none"> Parent company WellPoint, Inc. is a current client; Affiliated companies Blue Cross Blue Shield MI, Blue Cross & Blue Shield of Massachusetts and Capital BlueCross are current clients; Affiliated company Blue Cross Blue Shield of Florida, Inc. is a member of current client Ad Hoc Committee of Thomson S.A. Noteholders; Affiliated entity Blue Cross/Blue Shield Plans is an investor in former client Blue Healthcare Venture Partners LLC (closed 2007); and Affiliate company BlueCross BlueShield of Tennessee is a former client (closed 2007).
Hellman & Friedman LLC	Potential Party in Interest	<ul style="list-style-type: none"> Affiliate company Hellman & Friedman Capital is a stockholder of former client Western Wireless Corporation (closed 2007).
Herbert Smith LLP	Debtors' Professional	<ul style="list-style-type: none"> Herbert Smith LLP is a current client.
Hess Corporation (f/k/a Amerada Hess Corporation)	Utility Provider	<ul style="list-style-type: none"> Hess Corporation (f/k/a Amerada Hess Corporation) is: (a) a current client; (b) a participant in a joint venture with former client Premier Oil Vietnam Offshore BV (closed 2008); and (c) the parent of Amerada Hess (Indonesia-Pangkajene) Ltd., a participant in a joint venture with former client Kuwait Foreign Petroleum Exploration Company (closed 2007).
Hewlett Packard Company Hewlett-Packard AP (Hong Kong) Limited	Trade Debt Holder Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> Hewlett Packard Company is the new parent company of current client Electronic Data Systems.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<p>Historic TW, Inc. <i>Time Warner, Inc.</i></p>	<p>Significant Landlord Utility Provider</p>	<ul style="list-style-type: none"> • <i>Time Warner, Inc.</i> is: (a) a current client; (b) the parent company of Historic TW, Inc.; (c) the ultimate parent company of current client <i>DC Comics</i>; and (d) a participant in a joint venture with current client <i>CBS Corporation</i>; • Affiliate companies <i>Home Box Office, Inc.</i>, <i>Time Inc. Home Entertainment</i>, <i>Warner Brothers Entertainment, Inc.</i> and <i>Time, Inc.</i> are current clients; and • Affiliate company Cable News Network, L.P. is the employer of an individual who is a current Jones Day client.
<p>HQ Global Workplaces, Inc.</p>	<p>Significant Landlord</p>	<ul style="list-style-type: none"> • HQ Global Workplaces, Inc. is a former client (closed 2007).
<p>HSBC Bank HSBC Realty Credit Corporation (USA)</p>	<p>Largest Unsecured Creditors Other Than Bondholders Potential Party in Interest</p>	<ul style="list-style-type: none"> • Parent company HSBC Holdings Plc is a stockholder of former client Global Payments Asia-Pacific Limited (closed 2008); • Affiliate companies <i>HSBC Securities and Capital Markets (India) Pvt.</i>, <i>HSBC Guyerzeller Bank AG</i>, <i>HSBC Bank USA, National Association</i> and <i>The Hong Kong and Shanghai Banking Corporation Limited</i> are current clients; and • Affiliate companies HSBC Finance Corporation and Hermitage Capital Management Limited are former clients (both closed 2008).
<p>Huntsman Corporation</p>	<p>Major Business Affiliation of Outside Director</p>	<ul style="list-style-type: none"> • Affiliate company <i>Huntsman International LLC</i> is a current client.
<p><i>Huron Consulting Group, Inc.</i></p>	<p>Significant Landlord</p>	<ul style="list-style-type: none"> • <i>Huron Consulting Group, Inc.</i> is a current client.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
IBM Corporation (a/k/a International Business Machines Corporation)	Largest Unsecured Creditors Other Than Bondholders and Trade Debt Holder	<ul style="list-style-type: none"> • IBM Corporation (a/k/a International Business Machines Corporation) is a current client; • Affiliate company IBM Japan has an ownership interest in current client Real Estate & Construction Services Ltd.; and • Affiliate company IBM Credit Corporation was a participant in a former joint venture with Dana Corporation, (n/k/a current client Dana Holding Corporation).
ING Investment LLC ING Bank FSB; and ING Real Estate Finance	Bondholder Potential Parties in Interest	<ul style="list-style-type: none"> • Affiliate companies ING Real Estate Southern Europe S.L.U., ING Bank N.V., ING Real Estate Finance S.E. EFC SA Milan Branch, ING Real Estate Entertainment Fund, ING Barings, ING Baring (US) Securitie, ING Real Estate Development International BV and ING Belgium S.A. are current clients; and • Affiliate company ING FSI North America is the employer of an individual who is a current Jones Day client.
Integreon Managed Solutions	Trade Debt Holder	<ul style="list-style-type: none"> • Integreon Managed Solutions is a current client.
Iron Mountain Information Management Iron Mountain Digital Archives; and Iron Mountain Records Management	Potential Party in Interest Trade Debt Holders	<ul style="list-style-type: none"> • Parent company Iron Mountain, Inc. is a former client (closed 2007).

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
Jackson National Life Insurance Company	Bondholder	<ul style="list-style-type: none"> • Affiliate companies <i>Prudential Asset Management (Singapore) Limited</i> and <i>Prudential Property Investment Management (Singapore) Limited</i> are current clients; • Affiliate company Prudential Insurance Company of America is a former client (closed 2007); • Affiliate company The Prudential Assurance Company Limited is: (a) a former client (closed 2008); and (b) a member of current client <i>Ad Hoc Committee of Thomson S.A. Noteholders</i>; and • <i>See also</i> entry below for Pricoa Relocation UK Limited; Prudential Financial, Inc.; and Prudential Insurance Company of America regarding related disclosure.
JFK International Air Terminal LLC	Potential Party in Interest	<ul style="list-style-type: none"> • JFK International Air Terminal LLC is a member of current client <i>LCOR Incorporated</i>.
John Hancock Investment Management Services LLC; and John Hancock Life Insurance Company	Bondholders	<ul style="list-style-type: none"> • Affiliate company Manulife (International) Limited is a former client (closed 2007).

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<i>JPMorgan Chase Bank, N.A.</i>	Secured Creditor	<ul style="list-style-type: none"> • <i>JPMorgan Chase Bank, N.A.</i> (f/k/a Bank One) is: (a) a current client; and (b) a participant in a joint venture with current client <i>Anchor Capital Investment LLC</i>; • Parent company <i>JPMorgan Chase, National Association</i> is: (a) a current client; (b) a minority shareholder of current client <i>Geobiotics LLC</i>; and (c) the new parent company of Washington Mutual, Inc. and its affiliate companies, including former client Washington Mutual, F.A. (closed 2008); • Affiliate companies <i>JPMorgan Cazenove</i>, <i>JPMorgan Plc</i>, <i>One Equity Partners II, L.P.</i>, <i>Bear Stearns & Co., Inc.</i> and <i>JPMorgan Securities Limited</i> are current clients; • Affiliate company JPMorgan Europe is a member of current client <i>Ad Hoc Committee of Autodis Mezzanine Bondholders</i>; • Affiliate company JPMorgan Capital is a stockholder of former client NexPak Corporation (closed 2008); • Affiliate companies JPMorgan Partners Asia (closed 2007) and JPMorgan Australia Securities Ltd. and Chase Bank of Texas, N.A. (both closed 2008) are former clients; and • See also entry below for Washington Mutual, Inc.; Washington Mutual Bank regarding related disclosure.
<i>KBC Bank N.V.</i>	Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> • <i>KBC Bank N.V.</i> and affiliate company <i>KBC Lease Espana SAU</i> are current clients.
<i>Kim & Chang</i>	Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> • <i>Kim & Chang</i> is a current client.
KPMG LLP	Trade Debt Holder	<ul style="list-style-type: none"> • KPMG LLP is: (a) a former client (closed 2008); (b) the employer of an individual who is a current Jones Day client (opened 2006); and (c) the employer of an individual who is a former Jones Day client (closed 2007); and • Affiliate companies KPMG, Inc. as Receiver and KPMG (Corporate Recovery) (both closed 2008) are former clients.
<i>Korea Investment & Securities Co., Ltd.</i>	Potential Party in Interest	<ul style="list-style-type: none"> • <i>Korea Investment & Securities Co., Ltd.</i> is a current client.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<i>Kraft Foods, Inc.</i>	Potential Party in Interest	<ul style="list-style-type: none"> • <i>Kraft Foods, Inc.</i> is a current client; and • Affiliate companies Kraft Foods Schweiz AG, Kraft France and Kraft Foods Belgium S.A. are former clients (all closed 2007).
Latham & Watkins LLP	Debtors' Professional	<ul style="list-style-type: none"> • Latham & Watkins is a former client (closed 2007).
<i>Level 3 Communications, Inc.</i>	Significant Lease	<ul style="list-style-type: none"> • <i>Level 3 Communications, Inc.</i> is a current client.
<i>LexisNexis Group</i>	Trade Debt Holder	<ul style="list-style-type: none"> • <i>LexisNexis Group</i> is a current client.
Lloyds (TSB) Bank Plc	Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> • Affiliate company Lloyds TSB Commercial Finance is a former client (closed 2007); and • Parent company Lloyds TSB Group Plc is the employer of an individual who is a current Jones Day client (opened 2008).
Lehman Brothers Commercial Bank Lehman Commercial Paper, Inc.	Significant Lease Secured Lender	<ul style="list-style-type: none"> • Lehman Brothers Commercial Bank is a former related entity of current client and parent company <i>Lehman Brothers Holdings, Inc.</i>; • Affiliate company <i>Lehman Brothers, Inc.</i> is: (a) a current client; and (b) a co-client with current client <i>CS First Boston, Inc.</i>; • Affiliate company Lehman Brothers Merchant Bank is affiliated with LB Marble Acquisition LLC, a stockholder of current client <i>RSI Holding Corporation</i>; and • Affiliate company Lehman Brothers Opportunity Holdings, Inc. is affiliated with former client First United Asset Management Co., Ltd. (closed 2007).

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
Loomis Sayles & Company, L.P.	Bondholder	<ul style="list-style-type: none"> • Parent company <i>Natixis</i>, f/k/a former client Natexis Banques Populaires (closed 2008), the successor in interest following the merger of French cooperative banking groups Banque Populaire and former client Groupe Caisse D'Epargne (closed 2008), is a current client; • Affiliate companies <i>Natixis S.A. Sucursal En Espana</i>, <i>Natixis Capital Markets</i>, <i>Accent</i>, <i>Coface</i> and <i>Ventech</i> are current clients; • Affiliate companies Caisse Nationale Des Caisses D'Epargne, Ixis Corporate & Investment Bank and Ixis AEW Europe (all closed 2007) and Natexis Commodity Markets Limited (closed 2008) are former clients; and • See also entry above for AEW Capital Management, L.P. and entry below for Natixis Asset Management Advisors regarding related disclosure.
Mack-Cali CW Realty Associates LLC Mack-Cali Realty Corporation	Significant Landlord Potential Party in Interest	<ul style="list-style-type: none"> • Mack-Cali Realty Corporation is a partner of current client <i>Meadowlands Xanadu</i>.
MacKenzie Financial Corporation	Significant Landlord	<ul style="list-style-type: none"> • MacKenzie Financial Corporation is a stockholder of current client <i>Tiomin Resources, Inc.</i>; and • Parent company <i>Power Corporation of Canada</i> and affiliate company <i>Power Pacific Corporation Limited</i> are current clients.
<i>McKee Nelson LLP</i>	Largest Unsecured Creditors Other Than Bondholders and Debtors' Professional	<ul style="list-style-type: none"> • <i>McKee Nelson LLP</i> is a current client.
Mercer Marsh & McLennan Companies, Inc.	Debtors' Professional	<ul style="list-style-type: none"> • Affiliate companies <i>Encon Underwriting Ltd.</i> and <i>Marsh (Hong Kong) Limited</i> are current clients; and • Affiliate companies Mercer Human Resource Consulting and Kroll Zolfo Cooper Structured Equity (both closed 2007) are former clients.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
Merrill Lynch	Underwriting Investment Banker for Debtors' Securities Issued or Outstanding on the Commencement Date and/or three years prior to the Commencement Date	<ul style="list-style-type: none"> • Parent company Bank of America Corporation is: (a) a stockholder of current client Giant Industries, Inc.; and (b) a current and/or former member of current client Murray Energy Ad Hoc Committee; • Affiliate companies DSP Merrill Lynch Limited, Merrill Lynch Asia Pacific Ltd., Merrill Lynch International and Merrill Lynch Europe Plc are current clients; • Former parent company Merrill Lynch & Co. is: (a) a co-client with current client CS First Boston, Inc.; and (b) the employer of four individuals who are former Jones Day clients (all closed 2008); • Affiliate company Merrill Lynch Pierce Fenner & Smith is the principal employer of two individuals who are current Jones Day clients (both opened 2007); • Affiliate company Merrill Lynch International (Australia) Limited is a former client (closed 2007); and • <i>See also</i> entry above for Bank of America, N.A.; Bank of America Plaza Ste. 3500 regarding related disclosure.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
MetLife Insurance Company of Connecticut	Bondholder	<ul style="list-style-type: none"> Affiliate company Metropolitan Life Insurance Company is: (a) a current client; (b) a general partner of current client GA-MET Construction Coordination; and (c) a member of current client Ad Hoc Committee of Thomson S.A. Noteholders.
Metropolitan West Capital Management LLC	Bondholder	<ul style="list-style-type: none"> Parent company Wachovia Bank, National Association is: (a) a current client; and (b) the employer of an individual who is a former Jones Day client (closed 2007); New parent company Wells Fargo & Company is: (a) the parent of current clients Wells Fargo Bank, National Association and Wells Fargo Foothill, Inc.; and (b) a stockholder of former client Wiltel Communications Group, Inc. (closed 2008); Affiliate company Wachovia Securities is a limited partner with a majority interest ownership in Chipwill LLC, the parent company of current client KW Investment K.K.; Affiliate companies Wachovia Corporate Services and Wachovia Capital Markets are current clients; and See also entry above for America's Servicing Company and entries below for Wachovia Bank, N.A.; Wachovia Securities LLC and Wells Fargo & Co.; Wells Fargo Bank, N.A. regarding related disclosure.
Metropolitan Transit Authority (a/k/a MTA)	Potential Party in Interest	<ul style="list-style-type: none"> To the extent it is the same party in interest, an entity named Metropolitan Transit Authority (a/k/a MTA) is a member of current client Alameda Corridor Trans Authority; and See also entry above for City of Long Beach regarding related disclosure.
MGM Mirage	Major Business Affiliation of Outside Director	<ul style="list-style-type: none"> MGM Mirage is an affiliated entity of current client MGM Grand Hotel, Inc.; and Parent company Tracinda Corporation is a current client.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<i>Mizuho Corporate Bank, Ltd.</i>	Largest Unsecured Creditors Other Than Bondholders and Member of Creditors' Committee	<ul style="list-style-type: none"> • <i>Mizuho Corporate Bank, Ltd.</i> and affiliate company <i>Apposite Capital LLP.</i> are current clients; • Affiliate company <i>Mizuho Securities Co., Ltd</i> is: (a) a current client; and (b) a participant in a joint venture with current client <i>Morgan Stanley Real Estate Fund V</i>; • Affiliate company Mizuho Securities USA, Inc. is a former client (closed 2008); and • <i>See also</i> entry below for Van Kampen Asset Management, Inc. regarding related disclosure.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<i>Morgan Stanley & Co.</i>	Potential Party in Interest	<ul style="list-style-type: none"> • <i>Morgan Stanley & Co., Incorporated</i> is: (a) a current client; (b) a co-client with current client <i>CS First Boston, Inc.</i>; and (c) a stockholder of current client <i>Education Finance Partners, Inc.</i>; • In October 2008 Mitsubishi UFJ Financial Group, Inc. acquired a 21% ownership in Morgan Stanley and its affiliate companies; • Parent company Morgan Stanley is a member of current client <i>Pace Investment Group</i>; • Affiliate companies <i>Morgan Stanley Realty, Inc.</i>, <i>Morgan Stanley Real Estate Fund II</i>, <i>Morgan Stanley Real Estate Fund III</i>, <i>Morgan Stanley Real Estate Fund IV</i>, <i>Morgan Stanley Real Estate Fund V</i>, <i>Morgan Stanley Real Estate Fund VI</i>, <i>Morgan Stanley Real Estate Fund VII</i>, <i>Morgan Stanley & Co. International Ltd.</i>, <i>JM Morgan Stanley Private Ltd.</i>, <i>Morgan Stanley Dean Witter Asia (Taiwan) Limited</i>, and <i>Morgan Stanley Real Estate Special Situations Fund</i> are current clients; • Affiliate company <i>Morgan Stanley Real Estate Fund, Inc.</i> is: (a) a current client; and (b) a participant in a joint venture with current client <i>Simon Property Group, Inc.</i>; • Affiliate company <i>Morgan Stanley International, Inc.</i> is: (a) a current client; and (b) a participant in a joint venture with former client China International Capital Corporation Ltd. (closed 2007); • Affiliate company Morgan Stanley Capital Partners is a participant in a joint venture with current client <i>Occidental Petroleum Corporation</i>; • New affiliated companies <i>Bank of Tokyo Mitsubishi Trust Company</i> and <i>Mitsubishi UFJ Lease & Finance Company Limited</i> are current clients; • Affiliate company Morgan Stanley European Real Estate Special Situations Fund II is a former client (closed 2007);

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
		<ul style="list-style-type: none"> • New affiliated company BTM Capital Corporation is a former limited partner of former client Volvo Aero Services, L.P. (closed 2008); • New affiliated company Bank of Tokyo-Mitsubishi Limited, Sucursal En Espana is a former client (closed 2007); and • <i>See also</i> entries above for <i>The Bank of Tokyo Mitsubishi, UFJ Ltd.</i>; Mitsubishi UFJ SEC Company; and entries below for UFJ Bank Limited <i>Union Bank of California</i> and Van Kampen Asset Management, Inc. regarding related disclosure.
NASDAQ OMX Group, Inc.	Potential Party in Interest	<ul style="list-style-type: none"> • Affiliated company <i>The NASDAQ Stock Market, Inc.</i> is a current client.
National Bank of Canada	Potential Party in Interest	<ul style="list-style-type: none"> • Affiliate company NBF International Holdings is a stockholder of current client <i>Education Finance Partners, Inc.</i>

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<i>National City Bank</i>	Depository and Disbursement Bank	<ul style="list-style-type: none"> • <i>National City Bank</i> is: (a) a current client; and (b) the employer of an individual who is a current Jones Day client; • New parent company <i>PNC Financial Services Group</i> and former parent company <i>National City Corporation</i> are current clients; • New affiliated company Blackrock, Inc. is a member of current client <i>Ad Hoc Committee of Geo Specialty Chemicals, Inc.</i>; • New affiliated company <i>PNC Bank, National Association</i> (Trustee) is: (a) a current client; and (b) a member of current client <i>Allegheny Health Education Research Foundation (AHERF) Creditors' Committee</i>; • Related entity <i>Administrative Committee of PNC Financial Services Group</i> is a current client; and • <i>See also</i> entry below for PNC Leasing regarding related disclosure.
<p>Natixis Asset Management Advisors</p> <p>Natixis Entities (name given)</p>	<p>Bondholder</p> <p>Potential Parties in Interest</p>	<ul style="list-style-type: none"> • Parent company <i>Natixis</i> , f/k/a former client Natexis Banques Populaires (closed 2008), the successor in interest following the merger of French cooperative banking groups Banque Populaire and former client Groupe Caisse D'Epargne (closed 2008), is a current client; • Affiliate companies <i>Natixis S.A. Sucursal En Espana</i>, <i>Natixis Capital Markets</i>, <i>Caisse Francaise De Developpement Industriel</i>, <i>Accent</i>, <i>Coface</i> and <i>Ventech</i> are current clients; • Affiliate companies Caisse Nationale Des Caisses D'Epargne, Ixis Corporate & Investment Bank and Ixis AEW Europe (all closed 2007) and Natexis Commodity Markets Limited (closed 2008) are former clients; and • <i>See also</i> entries above for AEW Capital Management, L.P. and Loomis, Sayles & Company, L.P. regarding related disclosure.
<i>Network Appliance, Incorporated</i>	<p>Largest Unsecured Creditors Other Than Bondholders</p> <p>and</p> <p>Trade Debt Holder</p>	<ul style="list-style-type: none"> • <i>Network Appliance, Incorporated</i> is a current client.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
Newedge USA LLC	Potential Party in Interest	<ul style="list-style-type: none"> Parent company <i>Societe Generale</i> is: (a) a current client; (b) the parent of current client <i>Lyxor Asset Management</i>; and (c) has an ownership interest in current client <i>Interquisa Canada</i>; and See also entry below for <i>Societe Generale</i> regarding related disclosure.
Nomura Holding America, Inc.; and Nomura Holdings, Inc.	Potential Parties in Interest	<ul style="list-style-type: none"> Affiliate companies <i>Nomura International Plc</i>, <i>Nomura International (Hong Kong) Limited</i>, <i>Nomura Real Estate Investment Management Co., Ltd.</i> and <i>Nomura Bank of Switzerland Ltd.</i> are current clients.
Normandy Real Estate Partners LLC	Significant Landlord	<ul style="list-style-type: none"> Normandy Real Estate Partners LLC is a participant in a joint venture with current client <i>Westbrook Real Estate Fund VI</i>.
<i>Northgate Minerals Corporation</i>	Potential Party in Interest	<ul style="list-style-type: none"> <i>Northgate Minerals Corporation</i> is a current client.
Northrop Grunman Corporation	Trade Debt Holder	<ul style="list-style-type: none"> Northrop Grunman Corporation is a former client (closed 2008).
Occidental Energy Marketing, Inc.	Potential Party in Interest	<ul style="list-style-type: none"> Parent company <i>Occidental Petroleum Corporation</i> is a current client.
OCH-Ziff	Potential Party in Interest	<ul style="list-style-type: none"> To the extent it is the named party in interest, an entity named <i>OCH-Ziff Capital Management</i> is: (a) a current client; and (b) the employer of an individual who is a former Jones Day client (closed 2007).
Office Depot, Inc.	Major Business Affiliation of Outside Director	<ul style="list-style-type: none"> Office Depot, Inc. is the employer of an individual who is a current Jones Day client (opened 2008).
Oppenheimer Master Ln Fund LLC; and Oppenheimer Senior Fltg Rt Fund	Secured Lenders	<ul style="list-style-type: none"> Parent company Oppenheimer & Co., Inc. is a former client (closed 2007).

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<i>Oversea-Chinese Banking Corporation Ltd.</i> , a/k/a <i>OCBC Bank</i>	Potential Party in Interest	<ul style="list-style-type: none"> • <i>Oversea-Chinese Banking Corporation Ltd.</i>, a/k/a <i>OCBC Bank</i> is a current client.
<i>Pacific Gas & Electric Company</i>	Potential Party in Interest	<ul style="list-style-type: none"> • <i>Pacific Gas & Electric Company</i> is a current client; and • Parent company PG&E Corporation is the former employer of an individual who is a current Jones Day client (opened 2007).
Parsec Corporation; and <i>Parsec Trading Corporation</i>	Potential Parties in Interest	<ul style="list-style-type: none"> • <i>Parsec Trading Corporation</i> is a current client.
Paul, Hastings, Janofsky & Walker LLP	Debtors' Professional	<ul style="list-style-type: none"> • Paul, Hastings, Janofsky & Walker LLP is a former client (closed 2007).
Pindar Pty Ltd.	Former Lehman Brothers Holdings, Inc. Entity	<ul style="list-style-type: none"> • Parent company <i>G. A. Pindar & Son Ltd.</i> and affiliate company <i>Pindar North America, Inc.</i> are current clients.
Polaris Software Lab (India) Ltd.	Trade Debt Holder	<ul style="list-style-type: none"> • Affiliate company <i>Polaris Software Lab Limited</i> is a current client.
President's Council on International Activities – Yale University	Major Business Affiliation of Outside Director	<ul style="list-style-type: none"> • Related entity <i>Yale University</i> is: (a) a current client; (b) a limited partner of current client <i>Highcross Regional UK Partners, L.P.</i>; and (c) has an ownership interest in current client <i>Kimpton Hotel & Restaurant Group LLC</i>.
Pricoa Relocation UK Limited; Prudential Financial, Inc.; and Prudential Insurance Company of America	Largest Unsecured Creditors Other Than Bondholders Bondholders	<ul style="list-style-type: none"> • Prudential Financial, Inc. is: (a) the parent of Pricoa Relocation UK Limited; and (b) the parent of former client Prudential Insurance Company of America (closed 2007); • Affiliate companies <i>Prudential Asset Management (Singapore) Limited</i> and <i>Prudential Property Investment Management (Singapore) Limited</i> are current clients; • Affiliate company The Prudential Assurance Company Limited is: (a) a former client (closed 2008); and (b) a member of current client <i>Ad Hoc Committee of Thomson S.A. Noteholders</i>; and • See also entry above for Jackson National Life Insurance Company regarding related disclosure.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
Principal Life Insurance Company	Bondholder	<ul style="list-style-type: none"> Principal Life Insurance Company is a member of current client <i>Ad Hoc Committee of Thomson S.A. Noteholders</i>.
Public Service Company of North Carolina	Potential Party in Interest	<ul style="list-style-type: none"> Affiliate company <i>South Carolina Electric & Gas Company</i> is a current client; Parent company SCANA Corporation is a member of current client <i>AP1000 Operators Group LLP</i>; and See also entry above for Duke Energy Ohio, Inc. regarding related disclosure.
QVT Financial, L.P.	Potential Party in Interest	<ul style="list-style-type: none"> Affiliate company <i>QVT Advisors Private Limited</i> is a current client.
<i>R.R. Donnelley & Sons Co.</i> R.R. Donnelley Receivables, Inc.	Member of Creditors' Committee Trade Debt Holder	<ul style="list-style-type: none"> <i>R.R. Donnelley & Sons Co.</i> is a current client and the parent company of R.R. Donnelley Receivables, Inc.
Reliant Energy Power Supply LLC; and Reliant Energy Services, Inc.	Potential Parties in Interest	<ul style="list-style-type: none"> Parent company <i>Reliant Energy, Inc.</i> is a current client.
Residential Funding Company LLC	Potential Party in Interest	<ul style="list-style-type: none"> Ultimate parent company <i>General Motors</i> Corporation is a current client; and See also entry above for GMAC LLC; GMAC Residential Capital; GMAC IM regarding related disclosure.
Restaurant Associates	Trade Debt Holder	<ul style="list-style-type: none"> Parent company <i>Compass Group Plc</i> is a current client.
Rittal Corporation	Trade Debt Holder	<ul style="list-style-type: none"> Affiliate company Lampertz GmbH & Co. KG is a former client (closed 2007).
Rockefeller Center North, Inc.	Trade Debt Holder and Significant Lease	<ul style="list-style-type: none"> Parent company <i>Mitsubishi Estate Co., Ltd.</i> is a current client; and See also entry above for <i>Cushman & Wakefield, Inc.</i> regarding related disclosure.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<i>The Royal Bank of Scotland Plc</i>	Member of Creditors' Committee	<ul style="list-style-type: none"> • <i>The Royal Bank of Scotland Plc</i> is: (a) a current client; and (b) a participant in a joint venture with current client <i>Miller Developments Limited</i>; • Parent company <i>The Royal Bank of Scotland Group Plc</i> and affiliate companies <i>Royal Bank of Scotland Invoice Discount Ltd.</i>, <i>Eurosales Finance</i>, <i>Citizens Financial Group, Inc.</i> and <i>RBS Invoice Finance Limited</i> are current clients; • Affiliate company Royal Bank Development Capital Limited is a stockholder of current client <i>Vista Capital De Expansion, S.A. S.G.E.C.R.</i>; • Affiliate companies The Royal Bank of Scotland Commercial Services Limited (London Region) and The Royal Bank of Scotland Sucursal En Espana (both closed 2007) are former clients; and • See also entry above for <i>ABN Amro Rothschild</i> regarding related disclosure.
Russell Investment Group, Inc.	Potential Party in Interest	<ul style="list-style-type: none"> • Parent company The Northwestern Mutual Life Insurance Company is: (a) a major investor in current client <i>Baird Capital Partners</i>; and (b) the ultimate parent of current client <i>Asia Direct Limited</i>.
<i>SAS Institute, Inc.</i>	Trade Debt Holder	<ul style="list-style-type: none"> • <i>SAS Institute, Inc.</i> is a current client.
Sempra Energy Solutions	Utility Provider	<ul style="list-style-type: none"> • Parent company <i>Sempra Energy</i> is a current client; and • Affiliate company Sempra Energy Services Company is a participant in a joint venture with Dana Corporation (n/k/a current client <i>Dana Holding Corporation</i>).

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
Shell Energy North America (US), L.P.; and Shell Trading (US) Company	Potential Parties in Interest	<ul style="list-style-type: none"> Affiliate company Shell (China) Limited is a former client (closed 2007); and Affiliate company Shell WindEnergy is a participant in a joint venture with former client Entergy Enterprises, Inc. (closed 2007).
<i>Shinsei Bank Limited</i>	Largest Unsecured Creditors Other Than Bondholders and Member of Creditors' Committee	<ul style="list-style-type: none"> <i>Shinsei Bank Limited</i> is a current client.
Singapore Airlines	Potential Party in Interest	<ul style="list-style-type: none"> Singapore Airlines is owned and/or governed by the Government of Singapore. Jones Day currently represents (or has represented in the past two years) certain other entities that are also governed or owned by the Government of Singapore.
<i>Snell & Wilmer LLP</i>	Debtors' Professional	<ul style="list-style-type: none"> <i>Snell & Wilmer LLP</i> is a current client.
<i>Societe Generale</i>	Potential Party in Interest	<ul style="list-style-type: none"> <i>Societe Generale</i> is: (a) a current client; (b) the parent of current client <i>Lyxor Asset Management</i>; and (c) has an ownership interest in current client <i>Interquisa Canada</i>; and See also entry above for Newedge USA LLC regarding related disclosure.
Sonnenschein Nath & Rosenthal LLP	Debtors' Professional	<ul style="list-style-type: none"> Sonnenschein Nath & Rosenthal LLP is the employer of an individual who is a former Jones Day client (closed 2007).
Sony Corporation	Major Business Affiliation of Outside Director	<ul style="list-style-type: none"> Affiliate companies <i>Sony BMG Music Entertainment</i>, <i>Sony Corporation of America</i> and <i>Sony Electronics, Inc.</i> are current clients; and Affiliate company Sony Music Entertainment (Germany) GmbH is a former client (closed 2007).
<i>Sprint Nextel Corporation</i>	Potential Party in Interest	<ul style="list-style-type: none"> <i>Sprint Nextel Corporation</i> and affiliate company <i>NII Holdings, Inc.</i> (f/k/a Nextel International, Inc.) are current clients; and Affiliate company Nextel Partners, Inc. (closed 2008) are former clients.
<i>Squire, Sanders & Dempsey LLP</i>	Debtors' Professional	<ul style="list-style-type: none"> <i>Squire, Sanders & Dempsey LLP</i> is a current client.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
Standard & Poor's	Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> Corporate Value Consulting (CVC), a former business of Standard & Poor's, merged with the former Duff & Phelps LLC and is now known as current client Duff & Phelps LLC.
Standard Chartered Bank	Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> Standard Chartered Bank is a current client.
State Street Bank and Trust Company State Street Corporation	Potential Party in Interest Secured Creditor	<ul style="list-style-type: none"> State Street Bank and Trust Company is: (a) a current client; (b) a stockholder of current client Piper Jaffray Companies, Inc.; and (c) along with affiliate company State Street Global Alliance, a stockholder of current client Rexiter Capital Management Limited; and Affiliate company State Street Global Advisors is a current client.
Stewart & Stevenson LLC	Major Business Affiliation of Outside Director	<ul style="list-style-type: none"> Parent company Parman Capital Group LLC is a current client.
Sumitomo Mitsui Banking Corporation ; and Sumitomo Mitsui Brussels Branch	Potential Parties in Interest	<ul style="list-style-type: none"> Sumitomo Mitsui Banking Corporation is a current client; Parent company Sumitomo Mitsui Financial Group, Inc. is a former client (closed 2007); and Daiwa SMBC Capital Co., Ltd. (f/k/a NIF SMBC Ventures), formed by the merger of NIF Ventures and former affiliate company SMBC Capital, is a current client.
The Sumitomo Trust & Banking Co., Ltd.	Potential Party in Interest	<ul style="list-style-type: none"> The Sumitomo Trust & Banking Co., Ltd. is a current client.
SunGard Securities Finance, Inc.	Largest Unsecured Creditors Other Than Bondholders And Trade Debt Holder	<ul style="list-style-type: none"> Affiliate company SunGard Availability Services (DR) Limited is a current client.
Sun Life Assurance Company of Canada	Bondholder	<ul style="list-style-type: none"> Sun Life Assurance Company of Canada is a member of current client Ad Hoc Committee of Thomson S.A. Noteholders.
SunTrust Banks, Inc.	Potential Party in Interest	<ul style="list-style-type: none"> SunTrust Banks, Inc. and affiliate companies SunTrust Bank as Executor and Sun Trust Bank Atlanta, as Trustee are current clients.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<i>T. Rowe Price Associates</i>	Bondholder	<ul style="list-style-type: none"> • <i>T. Rowe Price Associates</i> is: (a) a current client; and (b) a stockholder of current client <i>BJ Services Company USA</i>; and • See also entry above for Fidelity Management & Research regarding related disclosure.
Taipei Fubon Bank, New York Agency	Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> • Parent company <i>Fubon Financial Holding Co., Ltd.</i> is a current client.
<i>Teachers Insurance and Annuity Association of America</i>	Bondholder and Significant Landlord	<ul style="list-style-type: none"> • <i>Teachers Insurance and Annuity Association of America</i> is: (a) a current client; (b) a member of current client <i>Ad Hoc Committee of Thomson S.A. Noteholders</i>; and (c) a stockholder of current client <i>Magnequench International, Inc.</i>
Telecom Italia Capital S.A.	Potential Party in Interest	<ul style="list-style-type: none"> • Affiliate company <i>Telecom Italia</i> is a current client.
Thomas Cook AG	Potential Party in Interest	<ul style="list-style-type: none"> • Affiliate companies <i>Thomas Cook UK Limited</i> and <i>Thomas Cook Group (Canada) Limited</i> are current clients.
The Toronto-Dominion Bank	Potential Party in Interest	<ul style="list-style-type: none"> • The Toronto-Dominion Bank is: (a) a former client (closed 2007); and (b) the parent of current clients <i>TD Meloche Monnex</i> and <i>TD Securities (USA), Inc.</i>
Total Gas & Power Ltd.	Potential Party in Interest	<ul style="list-style-type: none"> • Parent company <i>Total S.A.</i> and affiliate company <i>Total Gas & Power India Limited</i> are current clients.
Transamerica Life Insurance Company	Bondholder	<ul style="list-style-type: none"> • Transamerica Life Insurance Company is a member of current client <i>Ad Hoc Committee of Thomson S.A. Noteholders</i>.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<i>Trimont Real Estate Advisors, Inc.</i>	Trade Debt Holder	<ul style="list-style-type: none"> • <i>Trimont Real Estate Advisors, Inc.</i> is a current client.
<p>UBS Financial Services, Inc.; UBS Financial Services of Puerto Rico; and UBS International, Inc.</p> <p>UBS Investment KAG <i>UBS Investment Bank</i></p>	<p>Potential Parties in Interest</p> <p>Bondholder</p> <p>Underwriting Investment Banker for Debtors' Securities Issued or Outstanding on the Commencement Date and/or three years prior to the Commencement Date</p>	<ul style="list-style-type: none"> • <i>UBS Investment Bank</i> and affiliate company <i>UBS Warburg</i> are current clients; • UBS Financial Services, Inc. is the employer of an individual who is a former Jones Day client (closed 2008); • Affiliate company UBS Global Asset Management is a stockholder of current client <i>Interep National Radio Sales, Inc.</i>; • Affiliate company UBS AG, London Branch is a participant in a joint venture with current client <i>Serviced Office Group Plc</i>; and • Affiliate company UBS Warburg Australia Equities Ltd. is a former client (closed 2007).
UFJ Bank Limited	Largest Unsecured Creditors Other Than Bondholders	<ul style="list-style-type: none"> • In 2006 UFJ Bank Limited and The Bank of Tokyo-Mitsubishi Ltd. merged to form current client <i>The Bank of Tokyo Mitsubishi, UFJ Ltd.</i>; and • See also entries above for <i>The Bank of Tokyo Mitsubishi, UFJ Ltd.</i>; Mitsubishi UFJ SEC Company and <i>Morgan Stanley & Co., Inc.</i>; and entries below for <i>Union Bank of California</i> and Van Kampen Asset Management, Inc. regarding related disclosure.
<i>Union Bank of California</i>	Potential Party in Interest	<ul style="list-style-type: none"> • <i>Union Bank of California</i> is a current client and parent company <i>The Bank of Tokyo Mitsubishi, UFJ Ltd.</i> are current clients; and • See also entries above for <i>The Bank of Tokyo Mitsubishi, UFJ Ltd.</i>; Mitsubishi UFJ SEC Company; <i>Morgan Stanley & Co., Inc.</i> and UFJ Bank Limited; and entry below for Van Kampen Asset Management, Inc. regarding related disclosure.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
<i>U.S. Bank, National Association</i>	Potential Party in Interest	<ul style="list-style-type: none"> • <i>U.S. Bank, National Association</i> is a current client.
<i>The Vanguard Group, Inc.</i>	Bondholder and Member of Ad Hoc or Unofficial Creditors' Committee	<ul style="list-style-type: none"> • <i>The Vanguard Group, Inc.</i> is a current client.
Van Kampen Asset Management, Inc.	Bondholder	<ul style="list-style-type: none"> • In October 2008 Mitsubishi UFJ Financial Group, Inc. acquired a 21% ownership in parent company Morgan Stanley and its affiliate companies; and • See also entries above for <i>The Bank of Tokyo Mitsubishi, UFJ Ltd.</i>; Mitsubishi UFJ SEC Company, <i>Morgan Stanley & Co., Inc.</i>, UFJ Bank Limited and <i>Union Bank of California</i> regarding related disclosure.
<i>Verizon Communications, Inc.</i>	Potential Party in Interest	<ul style="list-style-type: none"> • <i>Verizon Communications, Inc.</i> and affiliate companies <i>Verizon Wireless, Inc.</i>, <i>Verizon Deutschland GmbH</i>, <i>Verizon Japan Ltd.</i>, <i>Verizon Business</i> and <i>Idearc, Inc.</i> (d/b/a Verizon) are current clients.
<i>Wachovia Bank, N.A.</i> ; and Wachovia Securities LLC	Potential Parties in Interest	<ul style="list-style-type: none"> • <i>Wachovia Bank, N.A.</i> is: (a) a current client; and (b) the employer of an individual who is a former Jones Day client (closed 2007); • Wachovia Securities LLC is a limited partner that has a majority interest ownership in Chipwill LLC, the parent company of current client <i>KW Investment K.K.</i>; • New parent company Wells Fargo & Company is: (a) the parent of current clients <i>Wells Fargo Bank, National Association</i> and <i>Wells Fargo Foothill, Inc.</i>; and (b) a stockholder of former client Wiltel Communications Group, Inc. (closed 2008); • Affiliate companies <i>Wachovia Corporate Services</i> and <i>Wachovia Capital Markets</i> are current clients; and • See also entry below for Wells Fargo & Co.; and <i>Wells Fargo Bank, N.A.</i> regarding related disclosure.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
Washington Mutual, Inc.; and Washington Mutual Bank	Potential Parties in Interest	<ul style="list-style-type: none"> • Affiliate company Washington Mutual Bank F.A. is a former client (closed 2008); • New parent company <i>JPMorgan Chase, National Association</i> is a current client; and • <i>See also</i> entry above for <i>JPMorgan Chase Bank, N.A.</i> regarding related disclosure.
Wells Fargo & Co.; and <i>Wells Fargo Bank, N.A.</i>	Potential Parties in Interest	<ul style="list-style-type: none"> • Wells Fargo & Company is: (a) the parent of current clients <i>Wells Fargo Bank, National Association</i> and <i>Wells Fargo Foothill, Inc.</i>; and (b) a stockholder of former client Witel Communications Group, Inc. (closed 2008); • New affiliate company <i>Wachovia Bank, National Association</i> is: (a) a current client; and (b) the employer of an individual who is a former Jones Day client (closed 2007); • New affiliate company Wachovia Securities, Inc., is a limited partner that has a majority interest ownership in Chipwill LLC, the parent company of current client <i>KW Investment K.K.</i>; • New affiliate companies <i>Wachovia Corporate Services</i> and <i>Wachovia Capital Markets</i> are current clients; and • <i>See also</i> entries above for America's Servicing Company; Metropolitan West Capital Management LLC; and <i>Wachovia Bank, N.A.</i>; and Wachovia Securities LLC regarding related disclosure.
WestLB AG, New York Branch	Potential Party in Interest	<ul style="list-style-type: none"> • Parent company <i>WestLB AG</i> is a current client.
<i>Wilmington Trust Company</i> Wilmington Trust FSB	Member of Creditors' Committee Potential Party in Interest	<ul style="list-style-type: none"> • <i>Wilmington Trust Company</i> is a current client.
Wipro Infotech Enterprise Solutions <i>Wipro Technologies Limited</i>	Largest Unsecured Creditors Other Than Bondholders Trade Debt Holder	<ul style="list-style-type: none"> • <i>Wipro Technologies Limited</i>, parent company <i>Wipro Limited</i> and affiliate company <i>Wipro Japan K.K.</i> are current clients.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES
Zurich American Insurance Company	Bondholder	<ul style="list-style-type: none">• Affiliate companies <i>Associated Marine Insurers & Agents Pty Ltd.</i> and <i>Zurich Insurance Holding (Hong Kong) Ltd.</i> are current clients; and• Affiliate company Zurich Capital Markets is the former employer of two individuals who are former Jones Day clients (closed 2007 and 2008, respectively).

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
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LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
:
Debtors. : **(Jointly Administered)**
:
:
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**ORDER PURSUANT TO SECTIONS 327(e)
AND 328(a) OF THE BANKRUPTCY CODE AUTHORIZING
THE EMPLOYMENT AND RETENTION OF JONES DAY AS SPECIAL
COUNSEL TO THE DEBTORS, *NUNC PRO TUNC* TO THE ENGAGEMENT DATES**

Upon consideration of the application, dated February 4, 2009 (the "Application"),¹ of Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors-in-possession (collectively, the "Debtors"), pursuant to sections 327(e) and 328(a) of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") for authorization to employ and retain Jones Day as special counsel to the Debtors *nunc pro tunc* to the Engagement Dates; and upon the Declaration of Simon Powell, a partner of Jones Day (the "Powell Declaration"), filed in support of the Application; and the Court being satisfied, based on the representations made in the Application and the Powell Declaration, that Jones Day represents no interest adverse to the Debtors or the Debtors' estates with respect to the matters upon which it is to be engaged, under section 327 of the Bankruptcy Code as modified by section 1107(b); and the Court having jurisdiction to consider the Application and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 Referring to

¹ Capitalized terms that are used but not defined in this order have the meanings ascribed to them in the Application.

Bankruptcy Judges for the Southern District of New York Any and All Proceedings Under Title 11, dated July 10, 1984 (Ward, Acting C.J.); and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided in accordance with the procedures set forth in the order entered September 22, 2008 governing case management and administrative procedures [Docket No. 285] to (i) the United States Trustee for the Southern District of New York; (ii) the attorneys for the Official Committee of Unsecured Creditors; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; and (vi) all parties who have requested notice in these chapter 11 cases, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Debtors, their estates and creditors, and all parties in interest and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Application is approved; and it is further

ORDERED that pursuant to sections 327(e) and 328(a) of the Bankruptcy Code, the Debtors are hereby authorized to employ and retain Jones Day as special counsel to the Debtors on the terms set forth in the Application and this order, effective *nunc pro tunc* to the Engagement Dates, for the Representative Matters identified in the Application and in accordance with Jones Day's customary rates in effect from time to time and its disbursement policies; and it is further

ORDERED that Jones Day shall apply for compensation and reimbursement of expenses in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules, the Local Rules and orders of the Court, guidelines established by the U.S. Trustee, and such other procedures as may be fixed by order of this Court, including but not limited to the Court's Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals.

Dated: February __, 2009
New York, New York

UNITED STATES BANKRUPTCY JUDGE